

Colorado Department of Revenue

Annual Report 2015



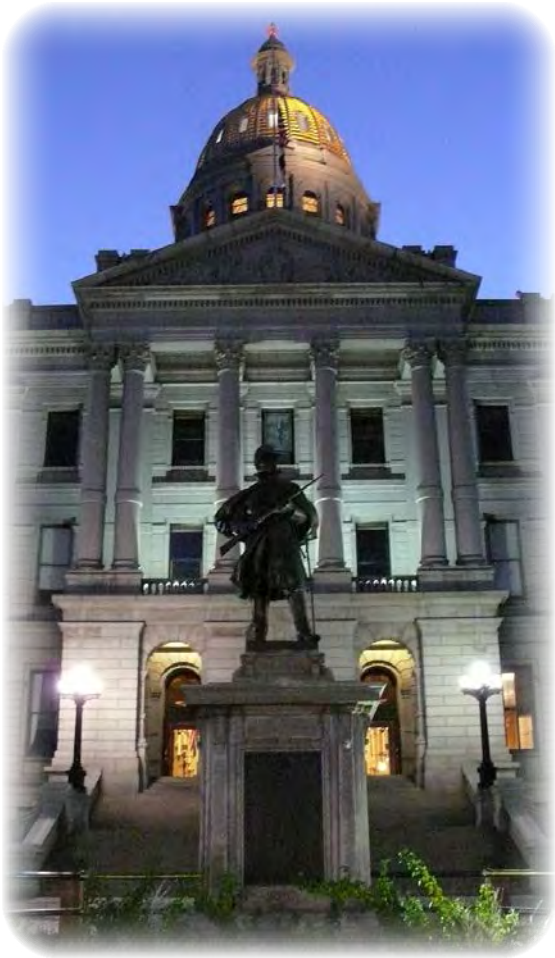
COLORADO
Department of Revenue



Colorado Department of Revenue
2015 Annual Report

July 1, 2014–June 30, 2015

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Available at:
www.colorado.gov/revenue/statistics

To The Honorable John Hickenlooper and Members of the Colorado General Assembly



Barbara Brohl
Executive Director

We are committed to continuously improving so that we will reach our vision of becoming the “premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees.”

We thank you for your continued support as the Department strives for efficient, effective, and elegant service to the people of Colorado.

January 1, 2016

The Honorable John Hickenlooper
Governor of Colorado

Members of the Colorado General Assembly

Dear Governor, Senators and Representatives,

We look back at Fiscal Year 2015 with a great sense of pride. The employees of the Department of Revenue have delivered another year of dedication and accomplishments. In light of this good work, we have developed employee recognition events to honor members of our team. We present Rock Star Awards each month to celebrate employees who go above and beyond their daily responsibilities and “make a world of difference” for their peers and customers. We also present the Starfish award to employees nominated by their peers for outstanding customer service that they have observed or received. Winners of both of these awards are recognized by the Executive Director and members of the senior management team.

Marijuana continues to be a focus for our Enforcement Division. As the industry evolves, we’re working hard to develop regulations that protect our consumers, ensure public safety and support good business practices. We have continued to maintain a focus on edibles, equivalencies, and underage compliance.

In our Division of Motor Vehicles, we are very excited to have received the appropriation to begin the work of replacing our driver license and titles and registration systems. We are particularly grateful for the vision of the Governor and the support of the Capital Development Committee, the Joint Technology Committee and the Joint Budget Committee. The project will be implemented in two 18-month segments; first for driver licenses and then for titles and registrations. We are pleased to be working in partnership with the Governor’s Office of Information Technologies, the County DMV Offices, and our vendor, Fast Enterprises. The project kicked off in early FY16 with a ribbon-cutting ceremony on August 17, 2015.

We had a lot of exciting news out of our Lottery Division this year. In August 2014, a \$90 million dollar winning Powerball ticket was sold in Rifle, Colorado. This was the largest Powerball jackpot ever won in Colorado! We installed new lottery kiosks in many of our retail locations. This new state of the art technology allows players to play both Scratch and Jackpot games and check tickets at a self-service machine. This has proven to be a real convenience to our players! Finally, the Lottery Division launched new mobile apps for Scratch and Jackpot games. These apps allow players to check winning numbers, stay informed on current jackpot amounts, check for nearby retailers and store their lucky numbers.

It was another rewarding year in the Department of Revenue where we continuously strive to reach our vision of becoming the “premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees.” We are proud of the responsibilities that are entrusted to us and work every day to meet the expectations of our Department.

Sincerely,



Barbara Brohl
Executive Director



Welcome to Your Department of Revenue

In 2012, an employee working group that worked in conjunction with the Department's Executive Leadership Team revamped the department's strategic plan and established the Department's Vision, Mission and Values. This team of individuals incorporated all aspects of the work of the Department in its four divisions. The divisions within the Colorado Department of Revenue include Motor Vehicle, Enforcement, Lottery and Taxation. These four divisions impact almost every citizen within the state in some way. Because of that, the Department is focused on providing outstanding customer service and guidance to assist the citizens of Colorado in complying with the state's laws, rules and regulations. These principles are the foundation of the Department's five overarching goals which not only include Customer Service, but also Fiduciary Responsibility, Statutory Responsibility, Employees, and Public Confidence. The Department strives to adhere to these principles and goals on a daily basis.

Vision

To become the premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees.

Mission

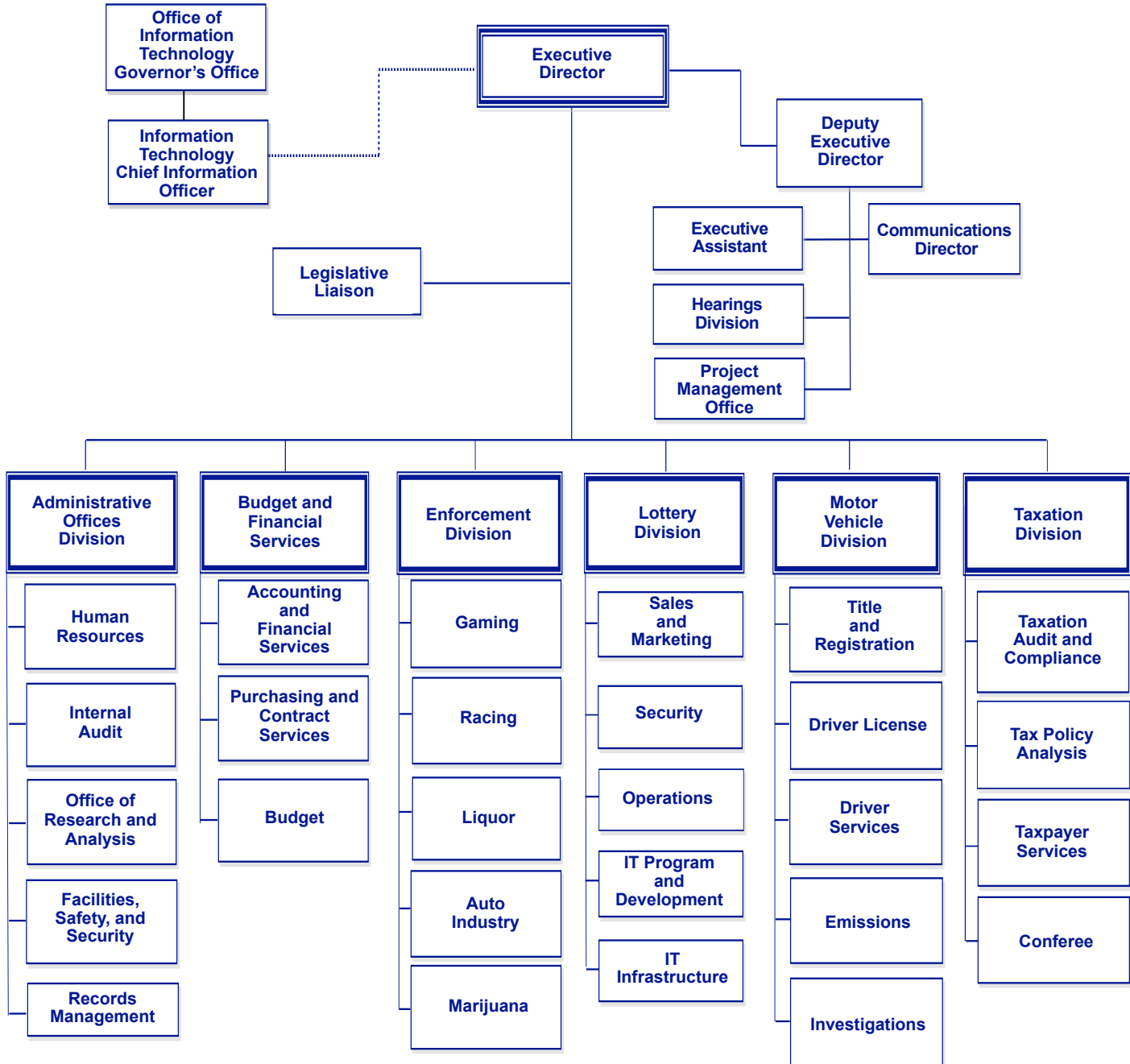
The Department of Revenue will provide quality service to our customers in fulfillment of our fiduciary and statutory responsibilities while instilling public confidence through professional and responsive employees.

Values

C – Communication
D – Dedication
O – Ownership
R – Responsible Government

T – Teamwork
R – Respect
U – Unity
S – Stewardship
T – Transparency

COLORADO DEPARTMENT OF REVENUE



The Executive Director's Office (EDO) is committed to reaching our vision of becoming the premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees. EDO strives for efficient, effective, and elegant service for the people of Colorado and consists of Administrative, Budget and Finance, Communications, Hearings, Legislative Liaison and Project Management.

Executive Director's Office

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Fun Facts...

During the 2015 Legislative Session, the EDO office tracked 185 pieces of legislation. Eighty of those were signed into law with 30 requiring some degree of implementation to be completed.

Fun Facts...

On behalf of the Executive Director's Office, the Employee Appreciation and Recognition Committee has selected 12 DOR employees during this past year to be honored as recipients of the Starfish Award — an award for outstanding customer service, and 12 Rock Stars, which is the employee of the month.

2015



Chuck Trout
Rock Star Award—January 2015
Executive Director's Office



Royal Taylor
Rock Star Award—September 2015
Executive Director's Office



Lucinda Stanford
Starfish Award—April 2015
Executive Director's Office



Karen Picariello
Starfish Award—May 2015
Executive Director's Office

KUDOS!

During the difficult transition from COFRS to CORE, Karen Picariello has show the highest level of customer service, patience and understanding. She has taken the time to help anyone and everyone create procurement requests, help solve countless CORE issues and has done it all with good humor and a smile.

—Janet

KUDOS!

I would like to inform you of the above and beyond performance conducted by Anita Wallace of the Human Resources Department at the Department of Revenue. Anita assisted the applicant when she found that she was scheduled to take two tests at the same time, one in Denver and the other in Boulder.

I just wanted you to know how impressed I was by her calm demeanor, understanding, and super ability to immediately recognize how I had gotten the times confused and her helping me in my predicament. She certainly gave an outstanding service to me that day and I wanted you to be aware of her impressive qualities as a state employee.”

—Dawn

Legislative Digest 2015

Following is a list of new laws enacted by the Seventieth General Assembly during the first regular session that pertain to the operations of the Department of Revenue. This list contains the legislation that requires implementation efforts in varying degrees. The effective dates are listed after each summary. Much of this information has been excerpted from the Digest of Bills prepared by the Office of Legal Services. For complete bill summaries, please reference the Legislative Services website at http://tornado.state.co.us/gov_dir/leg_dir/olls/digest2015a/15Digest.pdf

Enforcement Division

HB 15-1204 - Distillery pub licenses.

Creates a new license under the "Colorado Liquor Code", referred to as a distillery pub license. This license will enable a spirits liquor producer to operate a pub that serves alcohol beverages, including spirits that the producer ferments and distills, for consumption on the licensed premises.

Effective April 24, 2015

HB 15-1217 - Liquor manufacturer licenses and authorization to operate sales rooms.

Requires a licensed winery, limited winery, distillery, or beer wholesaler that applies for approval to operate a sales room, to send a copy of the application to the local licensing authority in whose jurisdiction the proposed sales room is located at the time of application to the state licensing authority. The local licensing authority has 45 days to provide input on the sales room application if it chooses to do so. A sales room is used to sell and serve the liquor manufacturer's products.

Effective August 5, 2015

HB 15-1255 - Electronic benefit transfer cards - rules for prohibited establishments.

Requires the department of human services and the department of revenue to submit reports to specified committees of the general assembly on improper use of electronic benefits transfer cards (EBT cards) at certain prohibited locations. The act requires the department of revenue to promulgate rules for establishments regulated by the department of revenue regarding the use of EBT cards at these locations.

Effective May 1, 2015

HB 15-1283 - Marijuana testing, reference library, acceptable testing variances, and process validation.

By December 31, 2015 this act requires the department of public health and environment to develop and maintain a marijuana laboratory testing reference library. Laboratories licensed by the department of revenue are required to provide materials for the reference library with the exception of testing protocols. The library must contain a catalog of methodologies for marijuana testing in the areas of potency, homogeneity, contaminants, and solvents. The act creates acceptable testing variances of at least plus or

minus 15% for both medical marijuana and retail marijuana and creates process validation for edible marijuana products and other marijuana products in multi-serving packages for a 10 milligram serving in a 100 milligram package, including homogeneity, potency, solvents, and pesticides.

Effective June 5, 2015

HB 15-1367 - Retail marijuana taxes and a ballot issue related to proposition AA.

If revenues exceed an estimate included in the ballot information booklet for proposition AA, which was the referendum by which voters approved retail marijuana taxes, the act refers a ballot issue to the voters at the November 3, 2015, statewide election to allow the state to retain and spend those revenues that would otherwise be refunded for exceeding the estimate. If voters reject the ballot issue, the moneys will be refunded.

Effective June 4, 2015

HB 15-1379 - Medical and retail marijuana and permitted economic interest investments.

Creates a permitted economic interest in both the regulated medical marijuana and retail marijuana systems. A permitted economic interest is any unsecured convertible debt instrument, option agreement, warrant, or any other right to obtain an ownership interest when the holder of the interest is a natural person who is a lawful United States resident and whose right to convert into an ownership interest is contingent on the holder qualifying and obtaining a medical or retail marijuana license or any other agreements as may be permitted by rule by the Marijuana Enforcement Division. The Marijuana Enforcement Division is authorized to adopt rules regarding permitted economic interests including the background check process, divestiture, and other legal instruments that qualify as permitted economic interests.

Effective August 5, 2015

SB 15-014 - Medical marijuana - primary caregiver registration with the Marijuana Enforcement Division and sunset.

As of January 1, 2017, requires all transporting and cultivating primary caregivers to register with the state medical marijuana licensing authority. The act prohibits anyone registering as a primary caregiver if the person is licensed as medical or retail marijuana business. Additionally, the act encourages patients cultivating more than 6 medical marijuana plants for their own medical use to register with the licensing authority. Also after January 1, 2017, the act prohibits a patient and primary caregiver from cultivating more than 99 plants. A cultivating primary caregiver who grows more than 36 plants must register with the licensing authority. The act sunsets the medical marijuana program on September 1, 2019. The act makes it a deceptive trade practice to knowingly represent that hemp constitutes retail or medical marijuana.

Effective May 18, 2015

Legislative Digest 2015 (continued)

SB 15-188 - Tobacco settlement defense account.

Beginning in fiscal year 2016-17, the act authorizes the department of revenue to use money in the account to help administer, coordinate, and support the activities of the departments of revenue and law. This will include the investigation of and response to settlement agreement manufacture and distribution reporting irregularities identified by the department of law in relation to the tobacco litigation settlement agreements, consent decree, and related state laws, including the tobacco master settlement agreement manufacture and distribution reporting irregularities identified by the department of law.
Effective April 16, 2015

SB 15-196 - Industrial hemp testing.

Permits retail marijuana testing facility licensees to test industrial hemp.
Effective August 5, 2015

SB 15-260 - Medical marijuana - testing requirements and testing facility license.

Currently, the retail marijuana code requires that retail marijuana be tested. The act requires similar testing for medical marijuana. Testing is not to begin until a marijuana laboratory testing reference library is created and proficiency standards and tests for licensees have been established. The act creates a medical marijuana testing facility license.
Effective July 1, 2016

Motor Vehicle Division

HB 15-1004 – Firefighter Motorcycle License Plates.

Directs the department of revenue to include motorcycles as a type of vehicle that may display firefighter license plates.
Effective August 5, 2015

HB 15-1026 – Persons with Disabilities license plates with military designation.

Allows any military license plate to display an identifying figure for persons with disabilities if the applicant demonstrates a physical impairment affecting mobility.
Effective August 5, 2015

HB 15-1073 - Right of a driver to challenge validity of initial traffic stop.

Current law allows a driver to challenge the validity of a law enforcement officer's initial contact with the driver and the driver's subsequent arrest for a DUI offense. This act states that if a driver so challenges the validity of the law enforcement officer's initial contact, and the evidence does not establish that the initial contact or arrest was constitutionally and statutorily valid, the driver is not subject to license revocation.
Effective August 5, 2015

HB 15-1134 - Diesel inspection program, the certification of emission control, and testing exemptions.

If the gross vehicle weight of a diesel vehicle is at least 26,000 pounds and the vehicle is a model year of 2014 or newer, this act increases the exemption from emission testing to the sixth model year or, if ownership of the vehicle is transferred after the vehicle has reached its fifth model year, until the date of the transfer of ownership.
Effective August 5, 2015

HB 15-1136 – Disabled Veterans license plates and reserved parking.

Increases the number of special license plates with an identifying figure that may be issued to a disabled veteran to indicate the owner of the vehicle is authorized to use reserved parking for persons with disabilities. Veterans may now obtain two sets of this type of plate.
Effective August 5, 2015

HB 15-1313 - Rocky Mountain National Park special license plates.

Creates the Rocky Mountain National Park license plate. A person may obtain the plate by providing a certificate confirming that the person has made a donation to an organization chosen by the department of revenue based on the organization's provision of financial and other support to the Rocky Mountain National Park. In addition to the standard motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the highway users tax fund and the other to the licensing services cash fund.
Effective August 5, 2015

SB 15-090 - Temporary license plates.

Directs the department of revenue to ensure that temporary motor vehicle registration number plates meet existing statutory requirements for attachment, visibility, and readability that apply to permanent plates. This will result in a new type of plastic temporary registration plate that is affixed to the rear of the vehicle where permanent license plates are placed. The department may promulgate rules creating a system to allow a dealer to print temporary plates and print temporary registration certificates with the information required by the department. The department may accept gifts, grants, or donations for implementation.
Effective January 1, 2016, only if the department of revenue receives enough gifts, grants, and donations for materials, start-up costs, and computer programming necessary to implement this act.

SB 15-100 - Continuation of 2014 rules of executive branch agencies.

Based on the findings and recommendations of the committee on legal services, the act extends all state agency rules and regulations that were adopted or amended on or after November 1, 2013, and before November 1, 2014, with the exception of the rules and

Legislative Digest 2015 (continued)

regulations specifically listed in the act. Those specified rules and regulations will expire as scheduled in the "State Administrative Procedure Act" on May 15, 2015, on the grounds that the rules and regulations either conflict with statute or lack or exceed statutory authority.

Effective May 15, 2015

SB 15-229 - Amyotrophic Lateral Sclerosis (ALS) special license plates.

Creates the ALS license plate. In addition to the standard motor vehicle fees, the plate requires 2 one-time fees of \$ 25. One of the fees is credited to the highway users tax fund and the other to the licensing services cash fund.

Effective August 5, 2015

Taxation Division

HB 15-1181- Income tax exemption for active duty military.

Allows an individual in active duty military service whose home of record is Colorado and whose state of legal residence on or after January 1, 2016, is a state other than Colorado to reacquire legal residence in the state if the individual intends to make Colorado his or her state of legal residence. Any compensation received for active duty military service by a person who reacquires legal residence pursuant to the act is exempt from state income tax.

Effective August 5, 2015

HB 15-1228 - Special fuel tax point of taxation.

Makes changes related to how the special fuel excise tax on liquefied petroleum gas (LPG) is imposed, collected, and administered in this state. This act prohibits the department of revenue from collecting any penalties or interest related to the LPG excise tax that is due from January 1, 2014, until January 1, 2016 and requires the department of revenue to update its fuel tracking system to accommodate the LPG excise tax changes.

Portions effective August 5, 2015 and portions effective January 1, 2016

HB 15-1301 – Tax credit on tobacco products shipped or transported to out-of-state consumer.

For 3 years beginning on September 1, 2015, this act permits a distributor to claim a credit for taxes paid on tobacco products that are shipped or transported by the distributor to a consumer outside of the state.

Effective June 5, 2015

HB 15-1366 - Colorado job growth incentive tax credit for partnerships between a taxpayer and a state institution of higher education.

Allows a taxpayer to receive an income tax credit through the existing job growth incentive tax credit from January 1, 2015, to January 1, 2018. The project must be a qualified partnership between the taxpayer and a state institution of higher education, located on or within one mile of

the campus of or on other property owned by the state institution of higher education, and bring a net job growth of at least 5 new jobs to the state.

Effective June 5, 2015

HB 15-1372 - Public utilities commission administrative.

Increases the cap on the fees that the department of revenue may charge public utilities to defray the administrative expenses of the public utilities commission and the office of consumer counsel.

Effective May 29, 2015

SB 15-188 - Tobacco settlement defense account.

Beginning in fiscal year 2016-17, the act authorizes the department of revenue to use money in the account to help administer, coordinate, and support the activities of the departments of revenue and law. This will include the investigation of and response to settlement agreement manufacture and distribution reporting irregularities identified by the department of law in relation to the tobacco litigation settlement agreements, consent decree, and related state laws, including the tobacco master settlement agreement manufacture and distribution reporting irregularities identified by the department of law.

Effective April 16, 2015

SB 15-206 - Conservation easement tax credit amount.

The state previously allowed an income tax credit for a portion of the value of a conservation easement donated by a taxpayer equal to 50% of the fair market value of the donated portion of the easement, with a cap of \$375,000 for each easement donated. Beginning January 1, 2015, the act increases the amount of the credit to 75% of the first \$100,000 of the fair market value of the easement, and 50% of the fair market value above that amount. The cap is increased to \$1.5 million.

Effective June 4, 2015

SB 15-282 - Rural jump-start zone program to provide economic development in rural areas and distressed counties.

Creates the "Rural Jump-Start Zone Act" to be managed by the Colorado economic development commission through the use of income tax credits and sales tax refunds in distressed counties. The act defines distressed counties that may participate in the program.

Effective May 13, 2015

Hearings

Fiscal Years 2011 to 2015

Motor Vehicle

Motor Vehicle Case Types and Counts	2011	2012	2013	2014	2015
Excessive Points	6,988	6,073	5,556	4,724	7,140
Express Consent	12,375	12,167	12,022	11,222	10,979
Driver License Compact	176	211	162	225	276
DUI Convictions	139	141	107	72	78
Habitual Traffic Offender	73	72	61	63	68
Insurance Related Restraints ¹	302	231	219	165	137
Vehicular Assault/Homicide	537	584	694	793	403
Underage Drinking and Driving	206	192	150	163	109
Minor Buy/Possess Alcohol	24	19	14	8	12
Ignition Interlock	1,908	2,267	2,203	2,553	2,535
CDL Restraints	14	28	26	30	18
Extensions/Renewals	286	255	197	193	262
Other	498	470	456	179	171
Total Motor Vehicle Matters	23,526	22,710	21,867	20,390	22,188

Other Hearings

Other Case Types	2011	2012	2013	2014	2015
Liquor Division	13	10	5	5	3
Racing Division	1	12	19	0	1
Tax	8	11	3	11	4
Tobacco	11	7	5	0	5
Emissions	5	2	4	16	0
CDL and 3rd Party Testers	1	6	0	1	0
Automobile Salespersons	84	66	96	60	37
Gaming	1	1	0	0	0
Medical Marijuana Enforcement	1	4	0	2	3
Lottery ²					1
DMV - Title Enforcement ²					1
EDO - Rules Hearings ²					23
Total Other Case Types	125	119	132	95	78

Hearings Administration

Items Processed	2011	2012	2013	2014	2015
Subpoenas	2,061	1,697	1,437	1,621	1,789
Hearing Notices	28,137	22,270	21,698	27,243	26,653
Incoming Calls	31,931	28,563	26,745	27,397	26,606
Hearing Reschedules	2,136	2,016	1,726	1,973	2,162
Transcript/Recording Requests	382	531	473	610	581
Total Items Processed	64,647	55,077	52,079	58,844	57,791

¹ Insurance Related Restraints includes Financial Responsibility and Insurance Suspension hearings.

² Hearings for Lottery, DMV-Title Enforcement and EDO-Rules were not tracked prior to FY2015.

The Division of Motor Vehicles (DMV) provides services used by nearly every citizen of the state. Colorado citizens utilize identification, driver and vehicle services at state and county offices to obtain identification cards, driver licenses, vehicle registrations, titles and other related services. Additionally, the DMV licenses and provides oversight of private businesses and government organizations that provide driver and emission testing services. Finally, the division works closely with other state agencies and programs to provide information and education to serve the public and encourage voluntary compliance.

Division of Motor Vehicles

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Driver License and County Motor Vehicle Locations:

www.colorado.gov/dmv/locations-0

Air Care Colorado (Emissions) Testing Stations:

<https://www.colorado.gov/dmv/vehicles>

You're always first in line with online services at:

www.colorado.gov/dmv

2015



Ben Pacheco
Rock Star Award–December 2014
Division of Motor Vehicles



Annette Moore
Rock Star Award–April 2015
Division of Motor Vehicles



Jay Good-Johnson
Rock Star Award–August 2015
Division of Motor Vehicles



Willinda Maultsby
Starfish Award–September 2014
Division of Motor Vehicles



Mike Rustad
Starfish Award–November 2014
Division of Motor Vehicles



Susan Salinas
Starfish Award–December 2014
Division of Motor Vehicles



James Leety
Starfish Award–March 2015
Division of Motor Vehicles



Francine Gonzales
Starfish Award–June 2015
Division of Motor Vehicles

Traffic Penalty Assessments

Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
Number of Penalty Assessments	125,396	111,740	94,275	102,539	100,553
Penalty Assessment Collections	\$16,647,496	\$14,508,038	\$12,600,209	\$13,562,379	\$14,491,527

Motor Vehicle Titles Received

Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
Title Applications Received	1,471,503	1,561,184	1,608,557	1,621,277	1,561,035
Title Revenues ¹	\$4,720,286	\$4,493,764	\$5,147,382	\$5,188,086	\$4,995,312

Motor Vehicle Emissions Licenses and Collections

Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
Licenses: ²					
Stations Licensed	83	75	87	87	81
Mechanics Licensed	579	355	683	593	496
Total Licenses in Force	662	430	770	680	577
Stations Renewed	64	67	81	51	49
Mechanics Renewed	200	151	245	173	161
Total Licenses Renewed	264	218	326	224	210
Collections:					
Station Licenses	\$ 1,330	\$ 730	\$ 1,355	\$ 960	\$ 700
Mechanic Licenses	\$ 6,080	\$ 4,190	\$ 6,085	\$ 5,245	\$ 4,730
Exempt Window Stickers	\$ 26,050	\$ 30,200	\$ 36,750	\$ 35,100	\$ 48,500
Vehicle Inspection Reports	\$261,062	\$296,458	\$290,887	\$302,656	\$285,070
Total Collections	\$294,522	\$331,578	\$335,077	\$343,961	\$339,000

Emissions Penalty Assessment Collections

Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
	\$221,325	\$208,825	\$338,713	\$381,810	\$278,475

¹ Title Revenues include only state revenue collected. For each \$7.20 title fee, the State retains \$3.20 and \$4.00 is retained by the county per C.R.S. §42-6-138 (1) (a).

² The reduction in licenses was expected as a result of program changes.

Driver Record Administration

Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
Excessive Points	11,299	9,907	8,947	7,380	7,811
Adult Impaired Driving Arrests	26,876	26,062	26,859	24,592	23,581
License on Hold by Another State	4,146	3,953	3,675	4,071	4,409
DUI Convictions	4,515	4,318	4,125	3,944	3,463
Habitual Traffic Offender	3,387	3,279	3,265	2,887	2,567
Accident Without Insurance	1,670	1,876	1,258	1,441	1,552
Driving Without Insurance	27,481	26,075	24,417	21,050	18,448
Vehicular Assault/Homicide	171	195	156	153	211
Controlled Substance Convictions ¹	15	4	1	0	0
Underage Drinking and Driving	1,845	1,693	1,468	1,373	1,178
Underage Buy/Possess Alcohol ¹	1,361	1,149	846	613	422
Child Support Arrears	18,911	17,834	18,201	18,774	18,645
Unpaid Ticket/Failure to Appear in Court	84,370	81,085	78,868	77,519	76,662
All Others	39,642	37,678	37,573	48,129	43,503
Total Restraints	225,689	215,108	209,659	211,926	202,452
License Reinstatements Tendered	82,261	79,147	77,124	78,484	94,928
Reinstatement Fees Collected	\$7,880,033	\$7,622,656	\$7,346,642	\$7,458,928	\$7,308,834
Change of Address/Name	100,989	70,664	51,420	46,736	35,305

DRIVER RECORDS

Provided to Public	59,744	68,444	73,893	73,277	73,101
Provided to Courts	207,678	169,010	164,837	151,739	143,823

¹ Restraint Actions for Controlled Substance Convictions and Underage Drinking and Driving decreased as a result of the enactment of HB09-1266.

International Registration Plan (IRP) Registrations and Collections

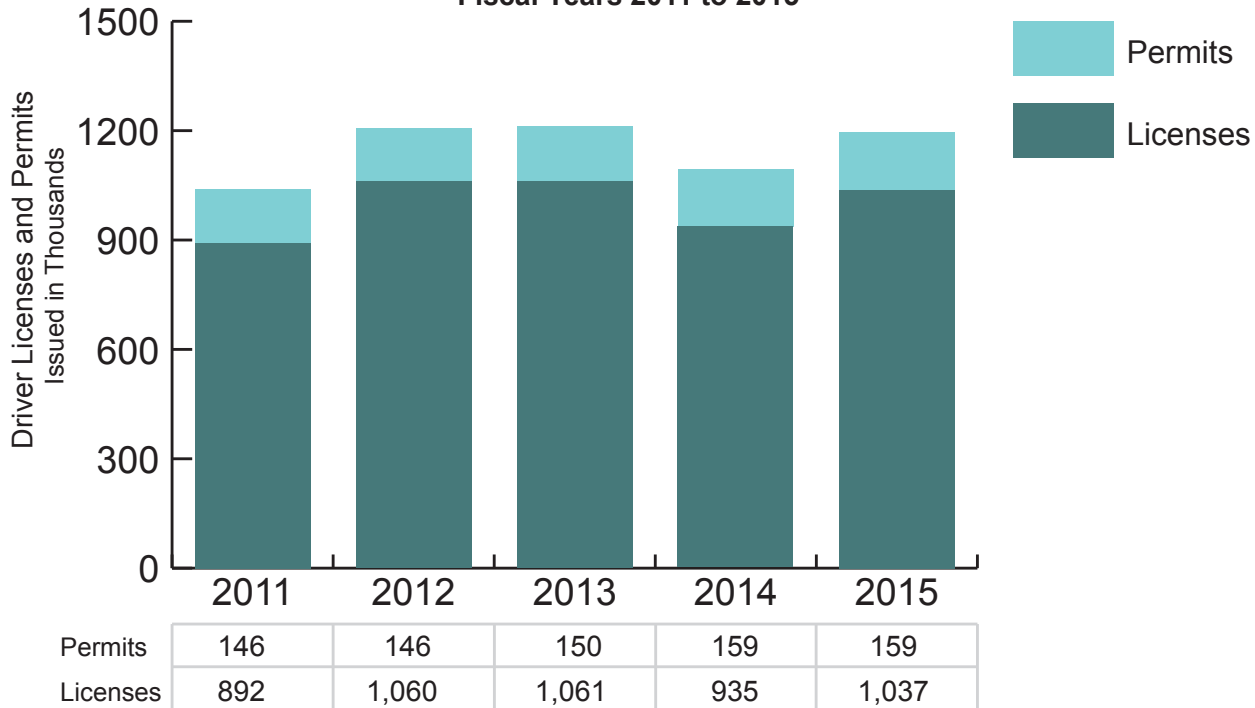
Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
Total Number of Colorado-Based IRP Vehicles	19,587	20,331	19,404	19,827	20,037
Registration Fees Collected in Colorado that Remained in Colorado	\$12,369,814	\$14,601,355	\$17,161,716	\$16,945,828	\$17,563,603
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$37,638,016	\$43,757,475	\$37,627,469	\$46,310,010	\$51,728,416
Total IRP Collection for Colorado	\$50,007,830	\$58,358,830	\$54,789,185	\$63,255,838	\$69,292,019

Driver License Administration Fiscal Year 2015

Type of License Issued	State Offices	County Offices	Total
Adult License	776,524	160,087	936,611
Minor License	48,826	4,437	53,263
Commercial Driver License	45,818	1,660	47,478
Total Licenses Issued	871,168	166,184	1,037,352
Type of Permit Issued			
Adult	75,798	726	76,524
Minor	59,655	1,000	60,655
Motorcycle Instruction Permits	5,907	210	6,117
Commercial Driver Instruction Permits	14,876	362	15,238
Total Permits Issued	156,236	2,298	158,534
Total Licenses and Permits Issued	1,027,404	168,482	1,195,886

Driver License Activities Fiscal Years 2011 to 2015



Driver License Administration (continued)
Fiscal Year 2015

	State Offices	County Offices	Total
Documents Issued			
Total IDs In Force as of June 30, 2015			575,217
Total Permits In Force as of June 30, 2015			129,254
Total Regular Licenses In Force as of June 30, 2015			3,796,432
Total CDL Licenses In Force as of June 30, 2015			123,083
Total Motorcycle Endorsements In Force as of June 30, 2015			391,206
Endorsements/Miscellaneous During FY 2015			
Motorcycle Endorsements	82,408	16,339	98,747
Colorado I.D. Cards	127,969	16,827	144,796
Organ Donors	861,718	139,636	1,001,354
Change of Name/Address	29,836	906	30,742
Examinations During FY 2015			
Written Tests Passed	117,865	1,881	119,746
Written Tests Failed	79,469	927	80,396
Driver Road Tests Passed	43,095	1,327	44,422
Driver Road Tests Failed	9,530	130	9,660
Physical Referrals	5,279	2,558	7,837
Special Re-Examinations	3,084	25	3,109
Votor Registration	166,323	41,382	207,705
Online Renewals - Driver's Licenses Issued ¹	128,119	N/A	128,119
Online Renewals - ID Cards Issued ¹	7,332	N/A	7,332
Renewal by Mail / Reissue Out of State	6,325	N/A	6,325
Motor Vehicle Records	94,646	9,559	104,205
Reinstatements	77,657	N/A	77,657

¹ The numbers are also reported on page 19 for Online Transactions Data.

“

KUDOS!

Kudos to the Fort Collins Office of the Motor Vehicle Licensing Department. My husband and I had to renew our driver licenses so we went in with reading material expecting a long wait. It had been five years since we had been there. The change in five years was amazing. We were helped immediately and were treated efficiently and professionally and were finished very quickly. Whoever is responsible for the complete transformation in that department is to be commended. There are lots of other government offices that could possibly use his/her expertise. Thank you!

—Dorothy

”

Online Transaction Data—DMV

Fiscal Years 2014 and 2015

	2014		2015	
	Transactions	Amount Collected	Transactions	Amount Collected
Service/Product Motor Vehicles Driver License				
Driver License / I.D. Card Renewal Payments Processed	141,550	\$ 2,861,660	134,427	\$ 2,814,268
Driver License Issued Over the Counter Processed with Credit Card ¹	54,718	\$ 1,159,394	286,664	\$ 6,877,834
Vehicle Registrations				
County Motor Vehicle Offices Using PayPort ²	667,246	\$134,682,924	855,632	\$178,804,169
Online Vehicle Registration Renewals	680,652	\$112,229,564	785,807	\$133,052,775
International Registration Plan/International Fuel Tax Agreement				
Online Payment For Apportioned Registrations	1,118	\$ 4,666,556	1,002	\$ 5,594,537
Online Payment for IFTA Return	3,041	\$ 636,831	3,284	\$ 638,826
Total Online Motor Vehicle Transactions	1,548,325	\$256,236,929	2,066,816	\$327,782,409

¹ Service became available during FY 2013-14.

² Credit card acceptance for payment of motor vehicle registration taxes and fees at county motor vehicle offices and Port of Entry locations.



A group of nine Driver Control employees and family spent a warm Saturday afternoon in May volunteering at the Action center in Jefferson County. The Action Center's mission is to provide an immediate response to basic human needs and promote pathways to self-sufficiency through a variety of client services.

The volunteers sorted donated food and unloaded a large truck which brought in fresh fruits, vegetables, dairy and other items for four hours. Their hard work allows underprivileged citizens of Jefferson County to shop for needed groceries, clothing and other items. By the end of the day, the group was exhausted but felt a sense of teamwork and pride.

Fun Facts

Fiscal Year 2015 was a milestone year for DMV as 1,487,174 transactions, which include motor vehicle records and image documents (driver licenses, commercial driver licenses, IDs and permits) occurred and 1,391,965 image documents were issued. Transactions were at the highest rate since Fiscal Year 2005 while the number of image documents issued was the most dating back to Fiscal Year 2000 and was nearly 160,000 more than the previous fiscal year.

The Colorado Lottery Division creates and sells Lottery games of chance that are held to the highest standards of public confidence, integrity, entertainment, and efficiency in order to maximize revenue for the Lottery beneficiaries and the people of Colorado. The Colorado Lottery has proudly contributed more than \$2.8 billion to the state, funding outdoor projects through its proceeds partners including Great Outdoors Colorado (GOCO), the Conservation Trust Fund (CTF), Colorado Parks and Wildlife (CPW), and the Public School Capital Construction – Building Excellent Schools Today (BEST) Program. Since 1983 these proceeds have helped fund and support parks, playgrounds, river corridors, trail restoration, open space conservation, wildlife habitats, and more. In working towards its goals and objectives, the Colorado Lottery is an industry leader, built on strong relationships with players, retailers and proceeds partners. The Lottery strives to continue to deliver superior products, operate with innovative and efficient processes and demonstrate a commitment to excellent customer service to accomplish the mission of improving the quality of life in Colorado and enhancing Colorado's great outdoors.

Lottery	Lottery Sales Distribution.....	22
	Lottery Fund Distribution	22
	Aggregate Lottery Fund Distribution.....	22

Lottery Locations:

www.coloradolottery.com/ABOUT/CONTACT-US/

2015



Todd Greco
Rock Star Award—May 2015
Colorado Lottery Division



Fun Facts
The biggest payout that the Colorado Lottery has had to date was a \$90 million Powerball winner from Rifle, CO in August of 2014. Prior to that, the Lottery had a \$20 million Powerball winner in 2007 and a \$27 million LOTTO winner in 1992.



Casey Clayton
Starfish Award—May 2015
Colorado Lottery Division

Fun Facts
This past year, the Colorado Lottery launched the wildly popular \$5 Walking Dead Scratch ticket. It was the second most popular Scratch game in Lottery's 32-year history.

Fun Facts
The Colorado Lottery engages in more than 50 events every year across the state, reaching over 5 million people!

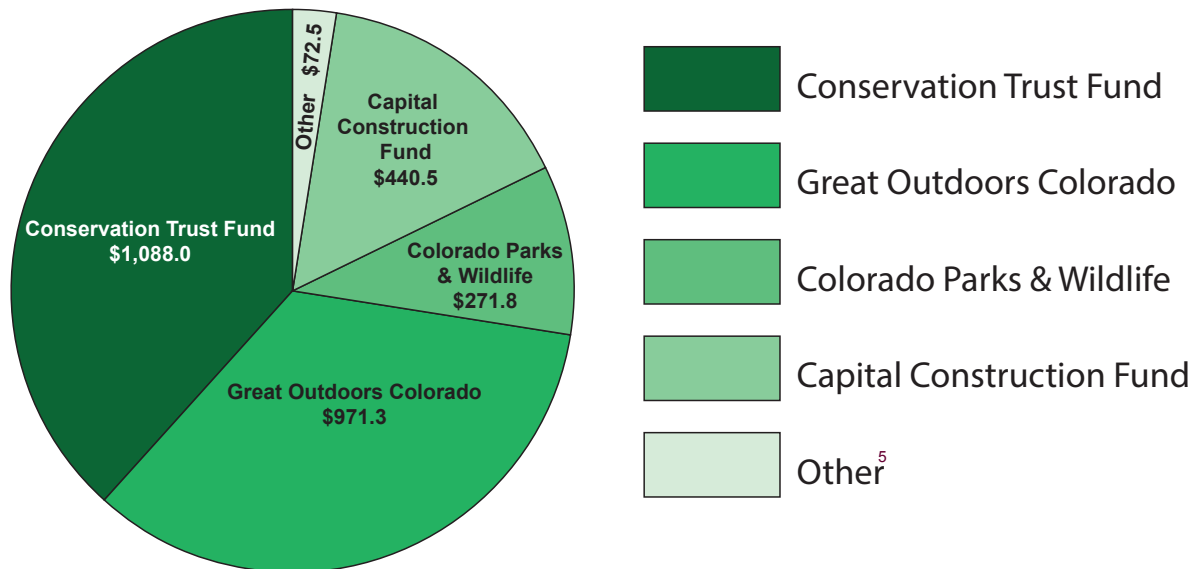
Lottery Sales Distribution (millions of dollars) Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
Cash 5	\$ 19.2	\$ 19.5	\$ 21.3	\$ 19.2	\$ 19.3
Lotto	\$ 39.3	\$ 33.3	\$ 32.6	\$ 33.8	\$ 29.8
Powerball	\$ 70.0	\$ 81.9	\$ 116.7	\$ 84.5	\$ 72.0
Scratch	\$ 344.9	\$364.2	\$368.6	\$362.0	\$377.2
MatchPlay ¹	\$ 11.4	\$ 9.3	\$ 0.0	\$ 0.0	\$ 0.0
Mega Millions ²	\$ 25.1	\$ 37.1	\$ 23.2	\$ 36.8	\$ 31.0
Raffle ³	\$ 9.0	\$ 0.0	\$ 2.0	\$ 0.0	\$ 0.0
Pick 3 ⁴	N/A	N/A	\$ 1.9	\$ 8.7	\$ 8.7
Total	\$518.9	\$545.3	\$566.3	\$545.0	\$538.0

Lottery Fund Distribution (millions of dollars) Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
Conservation Trust Fund	\$ 45.3	\$ 49.3	\$ 54.2	\$ 52.1	\$ 51.2
Great Outdoors Colorado	\$ 56.0	\$ 57.1	\$ 59.2	\$ 60.3	\$ 62.0
Colorado Parks and Wildlife	\$ 11.3	\$ 12.3	\$ 13.6	\$ 13.0	\$ 12.8
Public School Capital Construction Fund	\$ 0.7	\$ 4.6	\$ 8.6	\$ 4.7	\$ 2.0
Totals	\$ 113.3	\$123.3	\$135.6	\$130.1	\$128.0

Aggregate Lottery Fund Distribution (millions of dollars) Fiscal Years 1983 to 2015



¹ MatchPlay began February 21, 2010 and ended June 29, 2012.

² Mega Millions began May 16, 2010.

³ Holiday Raffle ran most recently between October 1, 2012 and January 1, 2013.

⁴ Pick 3 began April 28, 2013.

⁵ The "Other" category includes General Fund, State Public School Fund, Lottery Contingency Reserve Fund and Public School Capital Construction Fund distributions.

The Enforcement Division's mission is to uniformly enforce Colorado laws in a fair, consistent, and equitable manner through education, compliance, administration, and criminal enforcement. The Enforcement Division is comprised of five separate sections. The sections are Auto Industry, Gaming, Liquor and Tobacco Enforcement, Marijuana Enforcement and Racing.

Enforcement	Auto Industry Enforcement.....	25
	Gaming Enforcement.....	26
	Liquor and Tobacco Enforcement.....	27
	Marijuana Enforcement	29
	Racing Enforcement.....	31

Auto Industry Field Offices:

www.colorado.gov/enforcement/contact-us-auto-industry-division

Limited Stakes Gaming Offices:

www.colorado.gov/enforcement/contact-us-gaming

Liquor and Tobacco Enforcement Offices:

www.colorado.gov/enforcement/information-resources-bulletin-board

Marijuana Enforcement Offices:

www.colorado.gov/enforcement/contact-us-marijuana-enforcement

Racing Enforcement Office:

www.colorado.gov/enforcement/office-locations-racing

2015



Billi-jo Naysmith
Rockstar Award–November 2014
Division of Marijuana Enforcement



Ashley Leary
Rockstar Award–March 2015
Division of Racing Events



Chris Hartman
Rockstar Award–July 2015
Division of Gaming



Robin Eaton
Starfish Award–July 2015
Liquor Enforcement

KUDOS!

On December 23rd, Jeremy Wolff (Division of Gaming) was called to the Lodge Casino for a dropped \$400.00 voucher ticket (our fault). The MOD at the Lodge showed the video to Mr. Wolff and after speaking to me, Mr. Wolff went from casino to casino, watching their videos to track this person who had picked up the voucher. The man was at the Isle Casino and Mr. Wolff approached him. The man immediately gave Mr. Wolff the \$400.00 in cash, which he brought back to me. I feel Mr. Wolff went above the call to retrieve the voucher and want you to know about it. WHAT A GUY! Much appreciated.

—Linda and Bob

KUDOS!

The agents Susan Cariveau and Jennifer Higgs did a great job approving our liquor premise for the new patio. They received our application on Thursday, and the patio was open for beer sales the next day Friday at 5 pm. We had a double digit sales increase that weekend because we could serve beer on the patio. Just thought you would want to know they went above and beyond in meeting with Steve to process our application very quickly. I'm sure they would appreciate you "catching them doing things right"

—Best, Bill

Auto Industry Division Fiscal Years 2011 to 2015

Licensing Activity	2011	2012	2013	2014	2015
Dealer Licenses Processed	4,466	4,493	4,343	4,383	4,200
Dealer License Revenues	\$1,255,549	\$1,316,604	\$1,661,306	\$1,483,633 ¹	\$1,344,379
Salesperson Licenses Processed	13,186	13,566	14,356	14,912	15,752
Salesperson License Revenues	\$1,074,576	\$1,177,800	\$1,544,030	\$1,475,330 ¹	\$1,476,250

¹ Licenses processed increased, however fee amounts decreased, resulting in lower revenues.

Dealer Licenses Issued Fiscal Year 2015

License Types	Issued Licenses	License Types	Issued Licenses
Buyer Agent-Original	1	Wholesale Auction-Renewal	4
Buyer Agent-Renewal	2	Wholesale Auction-Powersports-Original	0
Dealers-New-Original	38	Wholesale Auction-Powersports-Renewal	0
Dealers-New-Renewal	594	Wholesalers-Original	37
Dealers-New-Powersports-Original	12	Wholesalers-Renewal	307
Dealers-New-Powersports-Renewal	81	Wholesalers-Powersports-Original	2
Dealers-Used-Original	109	Wholesalers-Powersports-Renewal	1
Dealers-Used-Renewal	1,168	Additional Location	376
Dealers-Used-Powersports-Original	11	Powersports-Additional Location	9
Dealers-Used-Powersports-Renewal	44	Ownership Change	53
Manufacturers-Original	23	Powersports-Ownership Change	1
Manufacturers-Renewal	218	Name Change	24
Manufacturers-Powersports-Original	3	Powersports-Name Change	2
Manufacturers-Powersports-Renewal	4	Off-Premise	399
Manufacturers Distributor-Original	4	Powersports-Off Premise	0
Manufacturers Distributor-Renewal	38	Address Change	117
Manufacturers Distributor-Powersports-Original	2	Powersports-Address Change	2
Manufacturers Distributor-Powersports-Renewal	1	Class Change	36
Manufacturer Distributor Branch-Original	0	Powersports-Class Change	3
Manufacturer Distributor Branch-Renewal	0	Temp Out of State-Dealer	0
Manufacturer Distributor Branch-Powersports-Original	0	Sub-Total	4,200
Manufacturer Distributor Branch-Powersports-Renewal	0	Salespersons-Original	3,932
Manufacturers Rep-Original	171	Salespersons-Renewal	8,012
Manufacturers Rep-Renewal	302	Salespersons-Multiple	1,014
Manufacturers Rep-Powersports-Original	0	Salespersons-Transfer	2,475
Manufacturers Rep-Powersports-Renewal	0	Salesperson-Reprint	319
Wholesale Auction-Original	1	Sub-Total	15,752
		TOTALS	19,952

Investigation Activity Fiscal Year 2015

	Cases
Consumer Complaints Received	1,218
Investigations Completed	1,220
Violations/Founded Complaints	697
Criminal Summonses Issued	25
Cases Presented to the Dealer Board	153
Warning Letters Issued	321
Verbal Warning Issued	181
Criminal Cases Referred to Another Agency	11
Compliance Inspections	0
Background Investigations Initiated	718
Background Investigations Completed	710

Dealer Board Fines Fiscal Year 2015

Fines Ordered	Fines In Abeyance	Fines Imposed	Payments
\$712,500	\$518,950	\$193,550	\$176,566

Limited Stakes Gaming Revenues and Expenditures¹ Fiscal Year 2015

Limited Gaming Revenues ²	\$111,438,021
Plus:	
Fiscal Year 2014 Escrow	\$ 2,335,805
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	\$ 13,981,725
Fiscal Year 2015 Escrow	\$ 2,573,759
Net Total Available for Distribution	\$ 97,218,342

Limited Stakes Gaming Fund Distribution Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015 ³
Limited Gaming Revenue	\$105,949,859	\$103,557,500	\$104,644,974	\$106,322,700	\$111,421,159
Commission/Division Expenses	\$ 12,097,096	\$ 12,305,062	\$ 12,872,721	\$ 13,877,185	\$13,981,725
Total Amount Distributed	\$ 95,327,351	\$ 91,197,386	\$ 92,686,815	\$ 92,219,372	\$97,218,342
State General Fund	\$ 20,400,269	\$ 20,304,942	\$ 12,102,134	\$ 11,820,185	\$13,571,425
Local Government Gaming Impact Fund	\$ 3,600,806	\$ 3,314,827	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Tourism Promotion Fund	\$ 12,002,686	\$ 11,049,424	\$ 15,000,000	\$ 15,000,000	\$15,000,000
State Historical Society	\$ 24,195,009	\$ 23,127,355	\$ 23,633,195	\$ 23,475,304	\$24,455,998
Film Incentives Cash Fund / Colorado Office of Film, Television, and Media	\$ 240,054	\$ 220,989	\$ 500,000	\$ 500,000	\$ 500,000
Bioscience Discovery Evaluation Grant Program	\$ 4,320,967	\$ 3,977,793	\$ 5,500,000	\$ 5,500,000	\$ 0
Advanced Industries Acceleration Cash Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,500,000
Innovative Higher Ed Research Fund	\$ 1,680,376	\$ 1,546,920	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
Creative Industries Cash Fund	\$ 960,215	\$ 883,954	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

Limited Gaming Counties:

Gilpin County	\$ 8,544,294	\$ 8,196,996	\$ 8,364,125	\$ 8,373,641	\$ 8,780,053
Teller County	\$ 1,824,995	\$ 1,714,728	\$ 1,764,387	\$ 1,687,203	\$ 1,701,089

Limited Gaming Cities:

City of Black Hawk	\$ 6,352,054	\$ 6,048,629	\$ 6,174,172	\$ 6,244,431	\$ 6,592,639
Central City	\$ 768,192	\$ 782,200	\$ 795,932	\$ 733,603	\$ 724,072
City of Cripple Creek	\$ 1,520,829	\$ 1,428,940	\$ 1,470,322	\$ 1,406,003	\$ 1,417,574

Revenue Distribution Resulting from Amendment 50⁴ Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
Cities of Black Hawk, Central City and Cripple Creek	\$ 891,661	\$ 859,969	\$ 828,255	\$ 837,900	\$ 987,549
Gilpin and Teller Counties	\$ 1,069,993	\$ 1,031,963	\$ 993,906	\$ 1,005,480	\$ 1,185,059
Community College System	\$ 6,954,952	\$ 6,707,757	\$ 6,460,388	\$ 6,535,622	\$7,702,884
Total Due to Extended Gaming Recipients	\$ 8,916,606	\$ 8,599,689	\$ 8,282,549	\$ 8,379,002	\$9,875,492

¹ These figures are based on an accrual basis and includes interest and pass-through revenues and costs.

² Includes \$16,862 of interest income in the Extended Gaming Fund during FY 2015.

³ Beginning with fiscal year 2015, revenues and escrow no longer include the unrealized gain or loss number. This is a more accurate reflection of both revenues and escrow.

⁴ Beginning July 2, 2009, Colorado casinos were allowed to increase maximum bets to \$100, offer the games of craps and roulette, and remain open 24 hours a day as a result of the passage of Amendment 50. This amendment earmarks additional State revenues generated by these changes for community colleges and the gaming cities and counties.

**Online Transaction Data—Gaming
Fiscal Years 2014 and 2015**

Limited Stakes Gaming	2014		2015	
	Transactions	Amount Collected	Transactions	Amount Collected
Gambling intercept	585	\$906,598	723	\$1,096,840

**Tobacco Enforcement
Fiscal Year 2015**

Tobacco Compliance Checks	3,145
Violations	261

**Liquor Licenses in Force by Type
Fiscal Years 2011 to 2015**

	2011	2012	2013	2014	2015
3.2% Beer Importers License (non-resident)	11	11	10	11	12
3.2% Beer Manufacturer	6	5	6	5	5
3.2% Beer Manufacturer (non-resident)	6	7	6	6	5
3.2% Retail Beer	1,667	1,552	1,582	1,552	1,534
3.2% Special Events Permit	134	26	11	11	9
3.2% Wholesale Beer	40	34	38	36	37
Arts Liquor	53	45	51	54	54
Bed and Breakfast Permit	60	56	51	48	45
Beer and Wine	485	482	499	526	562
Beer, Wine, & Spiritous Liquor Special Events Permit	3,136	1,209	443	410	329
Brew Pub	90	91	102	111	120
Club Liquor	193	187	186	171	172
Hotel & Restaurant Liquor	4,525	4,370	4,385	4,399	4,528
Hotel & Restaurant--Optional Premises	244	226	228	223	231
Importer--Malt Liquor	64	63	66	67	71
Importer--Vinous & Spiritous Liquor	437	432	422	425	456
Limited Winery	146	147	132	114	124
Liquor-License Drug Store	14	10	14	13	15
Malt Liquor Manufacturer (non-resident)	25	26	25	24	25
Manufacturer--Brewery	46	60	88	150	182
Manufacturer--Distillery/Rectifier	22	33	38	54	69
Manufacturer--Winery	1	2	5	5	5
Optional Premises	63	61	60	65	70
Public Transportation Liquor	27	28	26	22	24
Racetrack Liquor	6	4	4	3	4
Resort Complex	15	15	14	14	13
Retail Gaming Tavern	24	22	22	20	18
Retail Liquor Store	1,608	1,517	1,552	1,563	1,573
Tavern Liquor	1,436	1,391	1,344	1,355	1,366
Wholesale Beer	93	102	128	191	220
Wholesale Liquor	109	117	118	127	138
Wine Delivery Permit	1,149	1,184	1,160	1,223	1,332
Total Licenses	15,935	13,515	12,816	12,998	13,348

**Violations of the Liquor Code and 3.2% Beer Act
Fiscal Years 2011 to 2015**

Actions	2011	2012	2013	2014	2015
State Administrative Actions	369	278	424	362	314
State Revocations	4	3	0	5	0
State Suspensions	163	51	70	44	33
State Denials	0	1	1	3	3
Division-Filed Court Cases	784	756	1,042	1,026	988
Division-Assisted Local Hearings	6	6	12	5	3
Totals	1,326	1,095	1,549	1,445	1,341

**Active County-Issued State Liquor Licenses
Fiscal Years 2011 to 2015**

County	2011	2012	2013	2014	2015	County	2011	2012	2013	2014	2015
Adams	553	534	554	616	604	Larimer	592	569	578	578	575
Alamosa	47	48	45	43	47	Las Animas	63	59	56	57	49
Arapahoe	912	862	869	865	890	Lincoln	19	17	17	17	16
Archuleta	59	50	48	46	50	Logan	38	36	38	37	37
Baca	10	8	9	7	7	Mesa	255	228	229	226	222
Bent	12	11	10	7	9	Mineral	20	17	18	14	18
Boulder	579	553	551	558	564	Moffat	39	38	37	35	33
Broomfield	91	92	115	125	135	Montezuma	62	58	60	63	62
Chaffee	83	73	75	72	75	Montrose	77	73	66	63	60
Cheyenne	7	7	7	7	6	Morgan	60	58	59	62	60
Clear Creek	46	44	38	38	40	Otero	52	41	38	37	38
Conejos	17	18	16	16	15	Ouray	46	42	36	38	36
Costilla	16	13	13	16	16	Park	46	36	36	37	38
Crowley	8	6	5	6	5	Phillips	13	13	14	14	13
Custer	24	21	16	18	19	Pitkin	159	148	145	149	142
Delta	77	67	69	68	72	Prowers	36	33	32	29	32
Denver	1,598	1,586	1,597	1,589	1,704	Pueblo	352	332	310	312	293
Dolores	15	12	13	13	11	Rio Blanco	31	27	29	28	26
Douglas	383	354	374	379	379	Rio Grande	38	36	34	31	33
Eagle	289	280	274	275	273	Routt	144	134	126	127	133
El Paso	949	891	908	926	947	Saguache	19	18	17	14	12
Elbert	26	24	23	17	18	San Juan	23	21	19	17	21
Fremont	88	95	87	79	82	San Miguel	62	58	64	64	61
Garfield	203	187	185	179	183	Sedgwick	10	11	9	8	9
Gilpin	41	34	35	34	34	Summit	225	207	223	218	225
Grand	124	113	115	105	107	Teller	79	68	69	66	66
Gunnison	125	115	116	112	115	Washington	8	8	6	8	10
Hinsdale	17	15	15	14	14	Weld	366	361	361	345	349
Huerfano	36	40	40	36	34	Yuma	30	28	23	24	22
Jackson	13	12	12	10	10	State Totals	10,490	9,974	10,042	10,060	10,253
Jefferson	871	839	855	865	894	Special Event Licenses					
Kiowa	4	3	3	5	6	Liquor	3,136	1,209	443	410	329
Kit Carson	23	22	23	24	24	3.2% Beer	134	26	11	11	9
La Plata	152	143	153	146	145						
Lake	28	27	25	26	28						

Marijuana Enforcement Activity Fiscal Years 2012 through 2015

Medical Marijuana Licensing Activity	2012	2013	2014	2015
Medical Marijuana Center Business Licenses Issued	273	372	493	512
Medical Marijuana-Infused Product Business Licenses Issued	38	80	144	183
Medical Marijuana Optional Premises Cultivation Business License Issued		488	727	763
Retail Marijuana Licensing Activity			2014	2015
Retail Marijuana Store Business Licenses Issued			205	372
Retail Marijuana Product Manufacturer Business Licenses Issued			58	132
Retail Marijuana Optional Premises Cultivation Business License Issued			272	471
Retail Marijuana Testing Facility Business Licenses Issued			7	19
Marijuana Licenses and Application Fees Transfer to Marijuana Cash Fund			2014¹	2015²
Medical Marijuana			\$ 7,117,569	\$ 9,610,024
Retail Marijuana			\$ 2,425,200	\$ 4,545,830
Total			\$ 9,542,769	\$14,155,854
Marijuana Sales Tax Transfer to Marijuana Cash Fund (2.9% rate)			2014¹	2015²
Medical Marijuana			\$10,562,577	\$10,409,340
Retail Marijuana			\$ 2,706,299	\$11,816,410
Total			\$13,268,876	\$22,225,750
Retail Marijuana Sales Tax (10% rate)			2014¹	2015²
Local Government Distribution (15% of Total)			\$ 1,353,571	\$ 6,272,356
Marijuana Cash Fund Transfer (85% of Total)			\$ 7,668,035	\$35,543,542
Collections Not Yet Allocated ³			\$ 1,746	\$ 201,900
Total			\$ 9,023,352	\$42,017,798
Retail Marijuana Excise Tax (15% rate)			2014¹	2015²
Public School Capitol Construction Assistance Fund Transfer			\$ 3,012,860	\$23,949,565
Marijuana Cash Fund Transfer			\$ 0	\$ 0
Collections Not Yet Allocated ³			\$ 1,979	\$ 46,211
Total			\$ 3,014,839	\$23,995,775

¹ Sale of retail marijuana began January 1, 2014. Marijuana data for fiscal year 2014 includes marijuana sales data from January 1, 2014 through May 31, 2014. Fiscal year 2014 data were modified to reflect updated information.

² Marijuana data for fiscal year 2015 includes marijuana sales data from June 1, 2014 through May 31, 2015.

³ This indicates those receipts that have posted to the accounting system but have not yet been reconciled to the relevant sales/excise tax return. These receipts may affect the precision of the calculations to transfer or distribute the sales/excise taxes to their proper disposition.

Marijuana Licensed Businesses by County Fiscal Year 2015

County	All Business Licensing Activity ¹			
	Medical Marijuana		Retail Marijuana	
	Licenses Issued ²	Applications Pending as of 6/30/2015	Licenses Issued ²	Applications Pending as of 6/30/2015
Adams	11	1	20	0
Alamosa	5	0	0	0
Arapahoe	19	0	30	0
Archuleta	4	2	4	0
Boulder	75	3	86	0
Chaffee	6	0	9	0
Clear Creek	15	0	23	0
Conejos	0	0	1	0
Costilla	5	0	5	1
Denver	686	29	405	4
Eagle	12	0	17	0
El Paso	290	8	3	0
Fremont	26	0	0	0
Garfield	29	0	29	0
Gilpin	4	0	9	0
Grand	5	0	7	0
Gunnison	2	0	12	0
Huerfano	0	0	3	0
Jefferson	38	0	20	0
La Plata	12	0	15	0
Lake	0	0	9	0
Larimer	34	0	20	0
Las Anamas	6	2	15	0
Mesa	2	0	4	0
Moffatt	1	0	0	0
Montezuma	11	0	10	0
Montrose	3	0	0	0
Morgan	5	0	3	0
Ouray	6	1	8	0
Park	6	0	25	0
Pitkin	12	0	17	0
Pueblo	75	0	110	0
Routt	19	0	20	0
Saguache	1	0	9	0
San Juan	0	0	5	0
San Miguel	11	0	11	0
Sedgwick	2	0	2	0
Summit	5	0	16	0
Teller	5	0	0	0
Weld	10	0	12	0
Total	1,458	46	994	5

¹ Activity includes licenses and pending applications for centers, cultivations, and manufacturers.

² Issued licenses have received State Licenses, but may not have a local authority approval.

Racing Events

Pari-Mutuel Comparative Data

Calendar Years 2010 to 2014

Number of Live Racing Days	2010	2011	2012	2013	2014
Horse Racing	39	40	39	39	38
Greyhound Racing	0	0	0	0	0
Total	39	40	39	39	38

Pari-Mutuel Sales ¹

Horse Racing	\$48,463,460	\$48,063,003	\$45,852,063	\$46,230,149	\$47,767,088
Greyhound Racing	\$28,971,896	\$31,686,653	\$34,182,957	\$34,692,476	\$33,772,570
Total	\$77,435,356	\$79,749,656	\$80,035,020	\$81,192,625	\$81,539,658

State Pari-Mutuel Tax Collections

Horse Racing	\$ 345,011	\$ 360,473	\$ 343,890	\$ 347,479	\$ 358,253
Greyhound Racing	\$ 217,288	\$ 237,650	\$ 256,372	\$ 262,219	\$ 253,294
Total	\$ 562,299	\$ 598,123	\$ 600,262	\$ 609,698	\$ 611,547

¹ Totals include off-track-betting figures.

Racetrack and Licensed Off-Track Betting Locations

www.colorado.gov/enforcement/node/37721

Arapahoe Park

(open during live horse racing season)
26000 East Quincy Ave.
Aurora, CO 80016
(303) 690-2400

Red & Jerry's

1840 West Oxford Ave.
Sheridan, CO 80110
Phone: (303) 783-0655

Bank 8 Billiards d/b/a The 8 Track

2460 Patterson #3
Grand Junction, CO 8150
(970) 255-8808

Softball Country

2101 W. 64th Avenue
Denver, CO 80211
(303) 426-6784

Big D's OTB at El Bandido Night Club

618 25th Street
Garden City, CO 80631
(970) 353-9759

Softball Country at Celtic Tavern

1801 Blake Street
Denver, CO 80202
(303) 308-1795

Havana Park

10750 E. Iliff Ave.
Aurora, CO 80014
Phone: (303) 696-7315 or
(303) 751-5918

Southern Colorado Gaming & Event Center

3215 Lake Ave.
Pueblo, CO 81005
Phone: (719) 561-0753 or
(719) 561-8926

Post Time

3570 N. Academy Blvd.
Colorado Springs, CO 80915
(719) 570-7545

Sundance OTB

2716 E. Mulberry Rd
Fort Collins, CO 80524
(970) 484-1600

Post Time at Sick Puppy Saloon

(Special Events Only, i.e. Kentucky Derby,
Preakness Stakes, Belmont Stakes)
5975 Terminal Avenue
Colorado Springs, CO 80915
(719) 591-1126

Wildwood Casino

119 Carbonate St
Cripple Creek, CO 80813
(719) 244-9700

The Taxation Division is charged with collection, administration, audit and enforcement responsibilities for all taxes, fees, bonds and licenses under Colorado tax laws.

The vision of the Taxation Division is to fulfill its statutory mandates while being responsive to customers by providing accurate, timely and reliable information in understandable terms. The Division will continually provide its services to the taxpayers of Colorado in a manner that is efficient and productive.

The Taxation Division is organized into four areas: Taxpayer Service, Tax Auditing and Compliance, Tax Conferee, and Tax Policy Analysis. While each section functions separately, they unite to achieve the Departmental goals of being the premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees.

Information is easy to find on the Taxation general information website www.taxcolorado.com which includes forms, publications, and Quick Answers. The Tax Division offers live, in-person classes for businesses on sales tax laws and filing requirements and we provide online instructional videos. Making citizens aware of new tax laws, filing tips and updates through the Taxation weblog and email subscription service are all services available on the website.

Taxation	State Sales and Use Tax Net Collections	34
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Taxpayer Service Centers

www.colorado.gov/tax/locations-service-centers

Tax Auditing and Compliance District Offices

www.colorado.gov/tax/locations-service-centers

2015



Lyle MacDonald
Rockstar Award—February 2015
Tax Conferee Section



Colleen Chase
Rockstar Award—February 2015
Taxation Auditing & Compliance



Nick Santos
Rockstar Award—October 2014
Excise Tax Accounting Section



Sandra Sanborn
Starfish Award—January 2015
Taxation Auditing & Compliance



Lauren Hagge
Starfish Award—August 2015
Taxation Auditing & Compliance

“

KUDOS!

I wanted to take a moment and commend Revenue Agent Akila (Tremble) for her exemplary service to me. Recently I contacted the Colorado Department of Revenue to resolve an issue for one of my clients. Each agent I spoke with just passed me to another agent due to what must have been the complexity of the issue. Thankfully, I finally was put in contact with Agent Akila and my issue was shortly resolved. She took the time to gather the facts, review the issues and then make an educated and objective decision resolving the situation. Agent Akila is truly an asset to the Colorado Department of Revenue.

—Brian

”

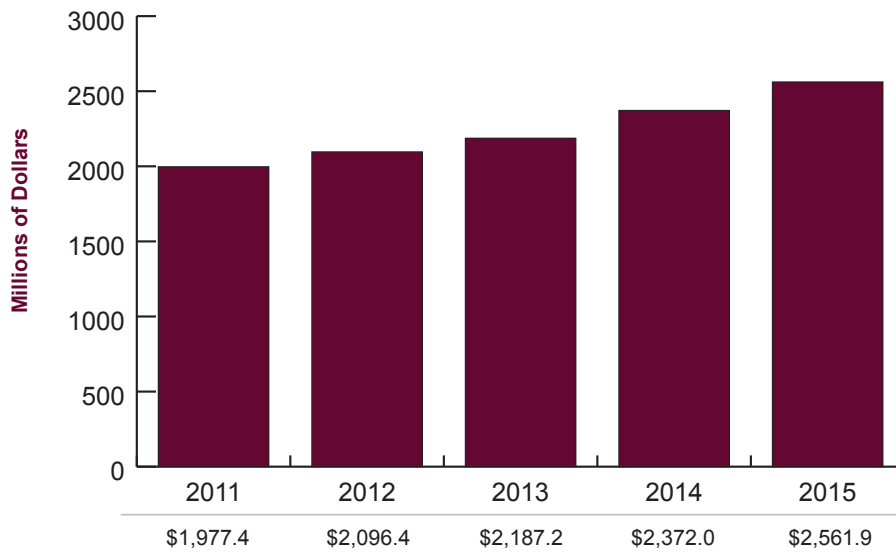
State Sales and Use Tax Net Collections

(thousands of dollars)
Fiscal Years 2011 to 2015

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total	Percent Change
2015	\$2,561,913	\$123,175	\$132,685	\$2,817,773	7.8%
2014	\$2,371,992	\$116,268	\$125,209	\$2,613,469	8.1%
2013	\$2,187,244	\$110,166	\$119,321	\$2,416,731	5.0%
2012	\$2,096,351	\$102,689	\$103,292	\$2,302,332	5.9%
2011	\$1,977,434	\$ 95,083	\$101,365	\$2,173,882	6.6%

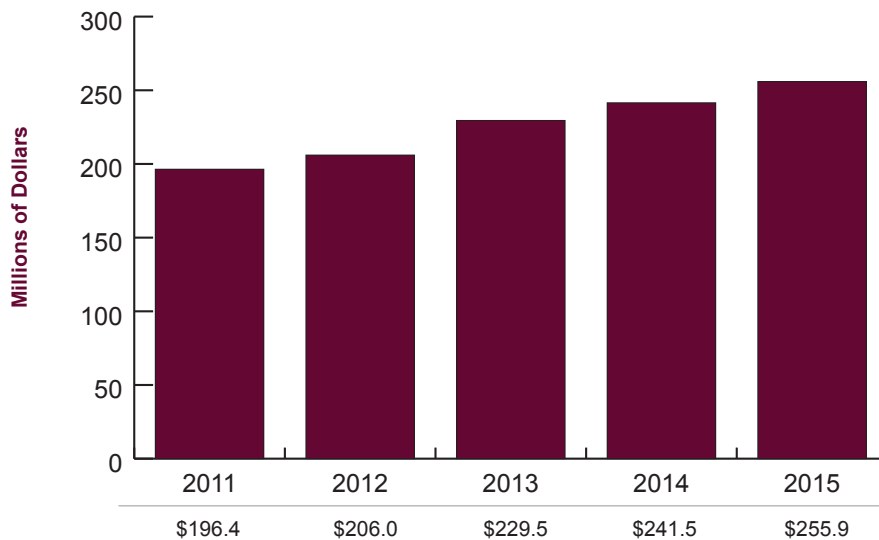
Net Sales Tax Collections

Fiscal Years 2011 to 2015



Net Use Tax Collections

Fiscal Years 2011 to 2015

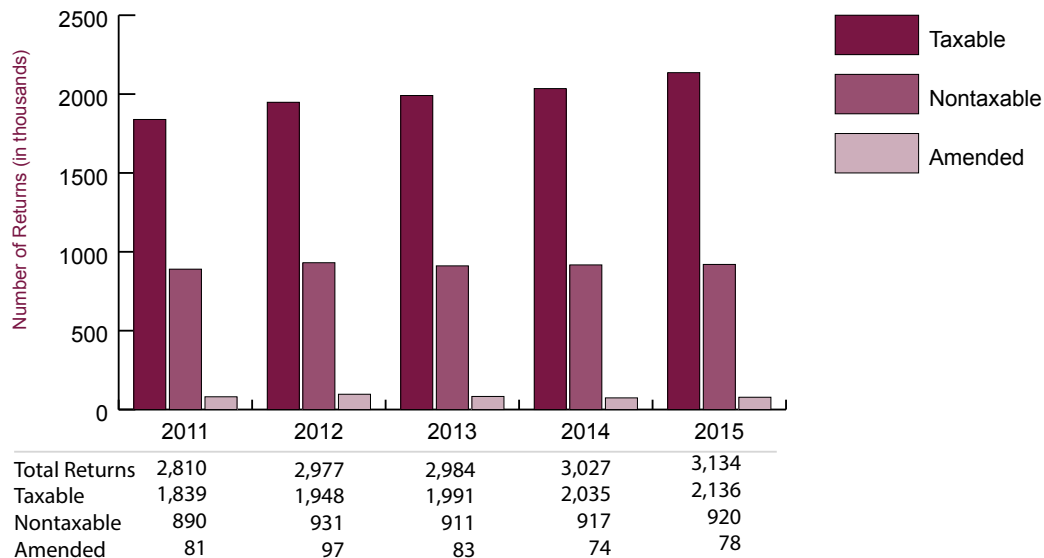


Taxable and Nontaxable Returns

Fiscal Years 2011 to 2015

Type of Return	Individual	Fiduciary	Partnership	Corporation	Totals
Taxable					
2015	2,093,640	17,989	10,144	14,654	2,136,427
2014	1,995,282	15,621	9,508	14,716	2,035,127
2013	1,954,765	13,557	8,508	13,848	1,990,678
2012	1,914,627	11,972	7,765	13,637	1,948,001
2011	1,809,571	11,473	6,480	11,748	1,839,272
Nontaxable					
2015	630,132	29,734	225,356	34,384	919,606
2014	633,067	31,022	219,747	33,642	917,478
2013	631,678	31,706	212,296	35,267	910,947
2012	654,624	32,433	207,052	37,320	931,429
2011	631,432	34,370	193,825	30,737	890,364
Amended					
2015	73,880	1,247	233	2,994	78,354
2014	69,913	1,099	495	2,889	74,396
2013	77,543	1,062	1,395	2,796	82,796
2012	88,759	933	4,348	3,343	97,383
2011	71,876	976	5,333	2,531	80,716
Totals					
2015	2,797,652	48,970	235,733	52,032	3,134,387
2014	2,698,262	47,742	229,750	51,247	3,027,001
2013	2,663,986	46,325	222,199	51,911	2,984,421
2012	2,658,010	45,338	219,165	54,300	2,976,813
2011	2,512,879	46,819	205,638	45,016	2,810,352

Taxable, Nontaxable, and Amended Income Tax Returns
Fiscal Years 2011 to 2015



Tax Credits
Fiscal Years 2014 and 2015
Individual, Fiduciary and Partnership

Tax Credits	2014		2015	
	Amount	Filings	Amount	Filings
Enterprise zone investment credit	\$ 6,358,149	4,446	\$ 6,497,417	1,895
Enterprise zone commercial vehicle investment credit	\$ 3,912	7	\$ 0	0
Enterprise zone new business facility employee credit	\$ 519,661	408	\$ 1,093,780	414
Enhanced rural enterprise zone new business facility employee credit	\$ 136,629	86	\$ (3,377)	8
Enterprise zone agricultural employee processing credit	\$ 21,150	8	NR	NR
Enhanced rural enterprise zone agricultural employee processing credit	\$ 16,698	7	NR	NR
Enterprise zone employee health insurance credit	\$ 52,948	81	\$ (782)	5
Contribution to enterprise zone administrator credit	\$ 5,030,221	5,940	\$ 5,659,192	8,393
Research and development enterprise zone credit	\$ 154,621	154	\$ 212,763	145
Rehabilitation of vacant commercial buildings enterprise zone credit	\$ 229,045	36	\$ 73,497	8
Job training program enterprise zone credit	\$ 515,981	602	\$ 415,127	346
Enterprise zone credits carried over ¹	\$ 13,174	44	\$ 36,612	30
Other enterprise zone credits ²	\$ 11,434	35	\$ 141,831	19
Child care credit	\$ 2,942,392	31,687	\$ 4,557,057	33,670
Alternative fuel credit ³	\$ 5,270,766	2,444	\$ 5,921,096	1,945
Gross conservation easement credit	\$ 59,701,161	2,745	\$ 30,911,394	1,363
Credit for taxes paid to another state	\$198,927,050	62,041	\$192,097,908	65,188
Plastic recycling investment credit	\$ 2,172	6	\$ 5,454	9
Colorado minimum tax credit	\$ 2,194,583	7,370	\$ 2,257,648	6,804
Historic property preservation credit	\$ 535,498	160	\$ 833,047	184
Child care investment credits ⁴	\$ 334,000	620	\$ 531,318	808
School-to-career investment credit	\$ 654	8	\$ 35,229	57
Colorado works program credit	\$ 1,967	13	\$ 18,758	35
Child care contribution credit	\$ 8,154,685	11,872	\$ 20,474,982	18,746
Rural technology enterprise zone credit ⁵	NR	NR	NR	NR
Long term care insurance credit	\$ 3,442,821	17,546	\$ 3,263,649	16,547
Contaminated land redevelopment credit	\$ 69,987	7	\$ 103,256	16
Low-income housing credit ⁵	\$ 124	3	NR	NR
Aircraft manufacturer new employee credit	NR	NR	\$ 21,653	24
Colorado innovation investment tax credit	\$ 25,017	14	\$ 123,771	31
Job growth incentive tax credit	\$ 844,898	10	\$ 1,202,512	49
Other credits ⁶	\$ 4,001,910	938	\$ 4,064,107	1,071
TOTAL	\$299,524,527	149,342	\$280,601,707	157,818

¹ Credits Apply to 2010 and prior income tax years and includes enterprise zone credits carried over from previous tax years.

² Credits Apply to 2010 and prior income tax years and includes the research and development enterprise zone credit, the rehabilitation of vacant commercial buildings enterprise zone credit, and the job training program enterprise zone credit.

³ These include refundable and non refundable alternative fuel vehicle credits and alternative fuel refueling facility credit.

⁴ These include investment credits for licensed child care centers, family care homes, and employers providing licensed child care facilities.

⁵ These include credits carried forward only; See FYI 36 for rural technology enterprise zone credit and FYI 46 for low income housing credit.

⁶ These include other credits from fiduciary and partnership returns as well as 2010 and prior income tax years' credits for: taxes paid to another state, plastic recycling investment, previous year minimum tax, historic property preservation, child care center investment, employer child care facility investment, school-to-career investment, Colorado works program, child care contribution, rural technology enterprise zone (carry forward), long term care insurance, contaminated land redevelopment, low-income housing, weather related livestock sale (carry forward), aircraft manufacturer new employee credit, and job growth incentive.

NR - Not releasable data due to confidentiality requirements and is included in the total. Prior year totals were modified to include the not releasable data.

The information in this table reflects individual, partnership, and fiduciary income tax transactions that occurred during the fiscal year but not limited to credits claimed on current year, amended returns, and/or corrected returns previously in error. The information may encompass transactions over multiple tax years. This information is different from data by income tax year.

Corporate Income Tax Credits

Fiscal Years 2014 and 2015

Tax Credits	2014		2015	
	Amount	Filings	Amount	Filings
Enterprise zone investment	\$19,983,421	393	*	*
Commercial vehicle investment credit	\$ 62,928	4	NR	NR
Enterprise zone employee	\$ 920,496	102	\$ 38,955	12
Enterprise zone contribution credits	\$ 444,925	153	\$ (199,890)	17
Enterprise zone building rehab credit	NR	NR	\$ 0	0
Enterprise zone research credit	\$ 1,493,769	24	\$ 94,500	4
Enterprise zone job training credit	\$ (1,442,187)	4	\$ 0	0
Rural technology enterprise zone credit carryforward	NR	NR	NR	NR
Other enterprise zone credits ¹	\$ (1,089,911)	13	\$ 320,692	7
New investment tax	\$ 429,078	633	\$ 398,363	556
Alternative fuel credit ²	\$ 2,015,237	4	NR	NR
Gross conservation easement credit	\$ 7,439,828	140	\$1,107,070	33
Old investment tax credit	NR	NR	NR	NR
Crop and livestock contribution credit	\$ 0	0	NR	NR
Historic property preservation credit	\$ 60,896	4	\$ 0	0
Child care contribution credit	\$ 55,177	33	\$ 638,847	78
Child care investment credits ³	NR	NR	NR	NR
School-to-career investment credit	\$ 0	0	\$ 0	0
Colorado works program credit	NR	NR	NR	NR
Contaminated land redevelopment credit	\$ 0	0	\$ 0	0
Low-income housing credit	NR	NR	\$ 0	0
Aircraft manufacturer new employee credit	\$ 0	0	NR	NR
Job growth incentive credit	\$ 1,771,688	8	\$2,382,508	11
Other credits ⁴	NR	NR	\$ 94,338	5
TOTAL	\$47,867,818	1,529	\$4,788,776	733

¹ Applies to income tax years 2009 and prior and includes enterprise zone vacant commercial building rehabilitation credit, enterprise zone research and experimental credit, enterprise zone job training credit, and rural technology enterprise zone credit.

² Includes credit amounts for the purchase of alternative fuel vehicles and investment in alternative fuel refueling facilities.

³ Includes investment credits for licensed child care centers, family care homes, and employers providing licensed child care facilities.

⁴ Applies to income tax years 2009 and prior and includes credits for: old investment tax, crop and livestock contribution, historic property preservation, child care contribution, child care center - family care home investment, employer child care facility investment, school-to-career investment, Colorado works program, contaminated land redevelopment, low-income housing, and aircraft manufacturer new employee.

NR - Not Releasable due to confidentiality requirements and is included in the total. Prior year totals were modified to include the non releasable data.

* This credit is not available for reporting during FY 2014-15.

The information in this table reflects corporate income tax transactions that occurred during the fiscal year but is not limited to credits claimed on current year, amended returns, and/or corrected returns previously in error. The information may encompass transactions over multiple years. This information is different from data by income tax year.

Returns Filed for Old Age Property Tax and Heat Credits

Fiscal Years 2011 to 2015

Year	Number Of Returns	Amount Of Refund/Credit	Average Credit
2015	18,267	\$5,746,231	\$315
2014	19,395	\$6,086,470	\$314
2013	20,878	\$6,874,010	\$329
2012	21,703	\$7,254,389	\$334
2011	24,206	\$7,373,322	\$305

Alternative Minimum Tax

Fiscal Years 2011 to 2015

Year	Number Of Returns	Alternative Minimum Tax
2015	2,918	\$6,245,441
2014	2,908	\$5,592,794
2013	2,738	\$4,984,432
2012	2,707	\$5,229,465
2011	2,574	\$4,075,750

Refunds Issued Fiscal Years 2011 to 2015

Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds ²	Total Refunds ³	Average Refund Per Return
Individual Income Tax:¹					
2015	1,663,610	\$777,410,432	\$0	\$777,410,432	\$467
2014	1,615,563	\$790,546,637	\$0	\$790,546,637	\$489
2013	1,599,658	\$758,105,087	\$0	\$758,105,087	\$474
2012	1,572,378	\$786,868,713	\$0	\$786,868,713	\$500
2011	1,570,641	\$836,424,576	\$0	\$836,424,576	\$533
Fiduciary:					
2015	3,065			\$5,251,247	\$1,713
2014	2,726			\$5,196,483	\$1,906
2013	2,555			\$4,827,565	\$1,889
2012	2,202			\$4,944,222	\$2,245
2011	2,250			\$4,582,858	\$2,037
Corporate Income Tax:					
2015	4,171			\$117,575,280	\$28,189
2014	4,178			\$105,493,583	\$25,250
2013	3,803			\$ 96,000,403	\$25,243
2012	4,889			\$131,243,697	\$26,845
2011	4,183			\$137,153,721	\$32,788

¹ Refunds include refund intercepts, income tax checkoffs, warrants issued, and refund cancels. The figure does not include property tax refunds or heat rebates.

² This column reflects the dollar amount for refunds administered through income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution.

³ The Total Refund column reflects all refunds including those processed per Article X, Section 20.

“

KUDOS!

I needed help with enterprise zone credit reporting and carryforward treatment, and Jan Hoaglund in the Grand Junction office pleasantly, clearly and efficiently showed me just what I needed to do. Ms. Hoaglund has helped me in prior years. She has a great attitude and personality for customer service, and she's really smart about Colorado taxes. She goes the extra mile to help struggling taxpayers. Thank you for providing such a great resource for taxpayers, and please keep her on the job. Thank you.

—Richard

”

Income Tax Cash Flow

(Millions of Dollars)

Fiscal Years 2011 to 2015

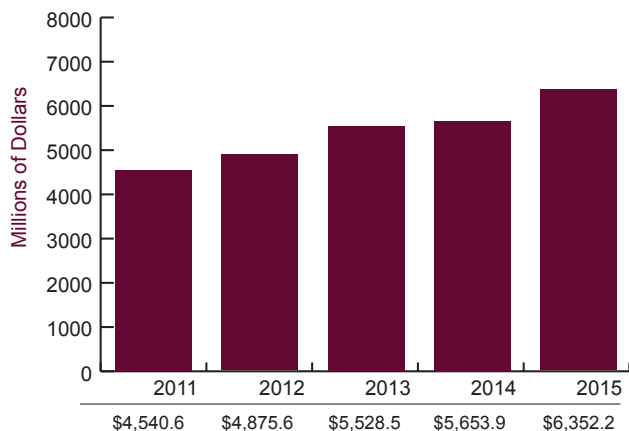
Year	Tax Withheld	Estimated Payments	Cash With Returns	Gross Collections	Adjustments ¹	Refunds	Net Collections
Individual Tax ²							
2015	\$5,062.9	\$1,331.7	\$748.7	\$7,143.3	\$8.4 ³	\$782.7	\$6,352.2
2014	\$4,699.6	\$1,066.8	\$687.8	\$6,454.2	\$4.5	\$795.7	\$5,653.9
2013	\$4,459.3	\$1,168.6	\$666.8	\$6,294.8	\$3.4	\$762.9	\$5,528.5
2012	\$4,201.7	\$ 900.6	\$569.6	\$5,671.9	\$4.5	\$791.8	\$4,875.6
2011	\$4,043.4	\$ 784.5	\$557.1	\$5,385.0	\$3.5	\$841.0	\$4,540.6
Corporate Tax							
2015	\$0.0	\$676.0	\$110.2	\$ 786.2	\$0.0	\$117.6	\$ 668.6
2014	\$0.0	\$727.1	\$ 95.9	\$ 823.0	\$0.0	\$105.5	\$ 717.5
2013	\$0.0	\$640.0	\$108.2	\$ 748.2	\$0.0	\$ 96.0	\$ 652.2
2012	\$0.0	\$516.8	\$106.6	\$ 623.5	\$0.0	\$131.2	\$ 492.2
2011	\$0.0	\$413.0	\$107.7	\$ 520.7	\$0.0	\$137.2	\$ 383.5

¹ Adjustments include short-checks and withholdings refunds.

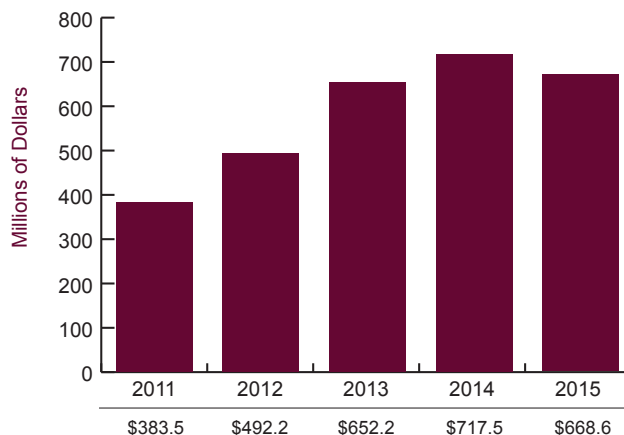
² For this table, fiduciary information is included in this category.

³ An unusually large adjustment occurred during this fiscal year.

Net Individual Income Tax Collections
Fiscal Years 2011 to 2015



Net Corporate Income Tax Collections
Fiscal Years 2011 to 2015



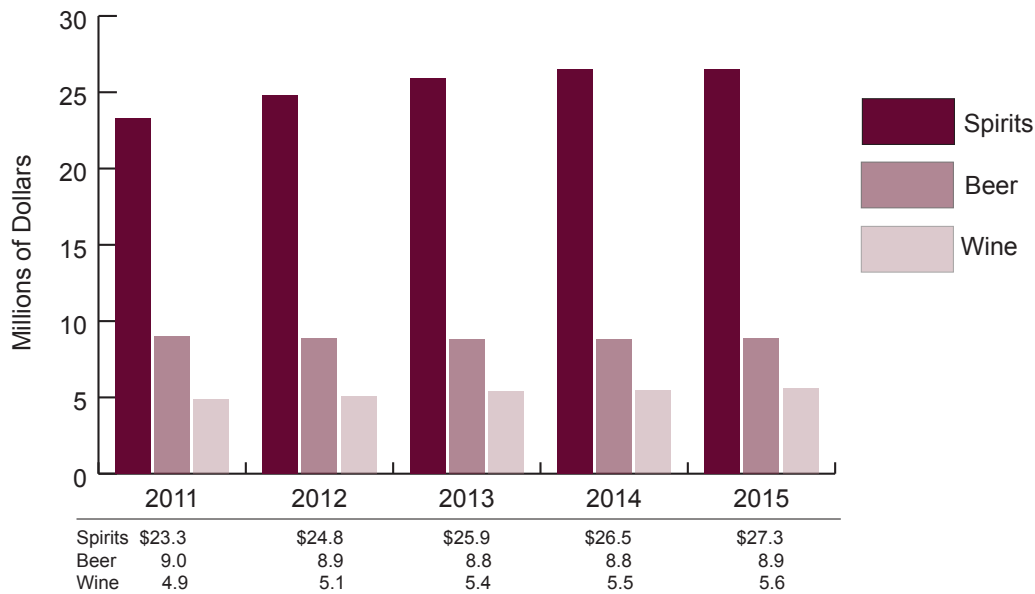
Alcoholic Beverage Excise Taxes and License Fees

Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
State License Fees	\$3,107,054	\$3,204,467	\$3,611,266	\$3,945,792	\$3,615,371
85% Liquor Licenses (from local government)	\$3,097,470	\$3,182,202	\$3,096,509	\$3,265,887	\$3,321,186
Total Net License Fees	\$6,204,524	\$6,386,669	\$6,707,775	\$7,211,679	\$6,936,557
3.2% Beer Tax	\$ 478,445	\$ 463,382	\$ 374,155	\$ 366,469	\$ 361,497
Repeal Beer Tax	\$ 8,514,422	\$ 8,436,052	\$ 8,466,726	\$ 8,418,506	\$ 8,519,127
Hard Cider Tax	\$ 20,639	\$ 16,064	\$ 22,785	\$ 38,558	\$ 90,156
Wine Tax	\$ 4,856,409	\$ 5,127,991	\$ 5,387,244	\$ 5,533,033	\$ 5,556,536
Spirituous Liquors Tax	\$23,262,547	\$24,819,111	\$25,887,063	\$26,512,197	\$27,309,606
Total Net Tax Receipts	\$37,132,462	\$38,862,600	\$40,137,973	\$40,868,763	\$41,836,922
Total Net Revenues	\$43,336,986	\$45,249,269	\$46,845,748	\$48,080,442	\$48,773,479

Excise Tax Revenues

Fiscal Years 2011 to 2015



Taxable Gallons of Beer, Wine and Spirits

Fiscal Years 2011 to 2015

Year	Beer	Wine	Spirits
2015	111,016,856	18,567,710	11,972,532
2014	109,812,194	17,867,779	11,622,950
2013	110,511,009	17,202,962	11,348,888
2012	111,242,926	16,296,374	10,880,699
2011	112,410,844	15,510,715	10,198,303

Distribution of Net Cigarette Tax Collections¹ Fiscal Years 2011 to 2015

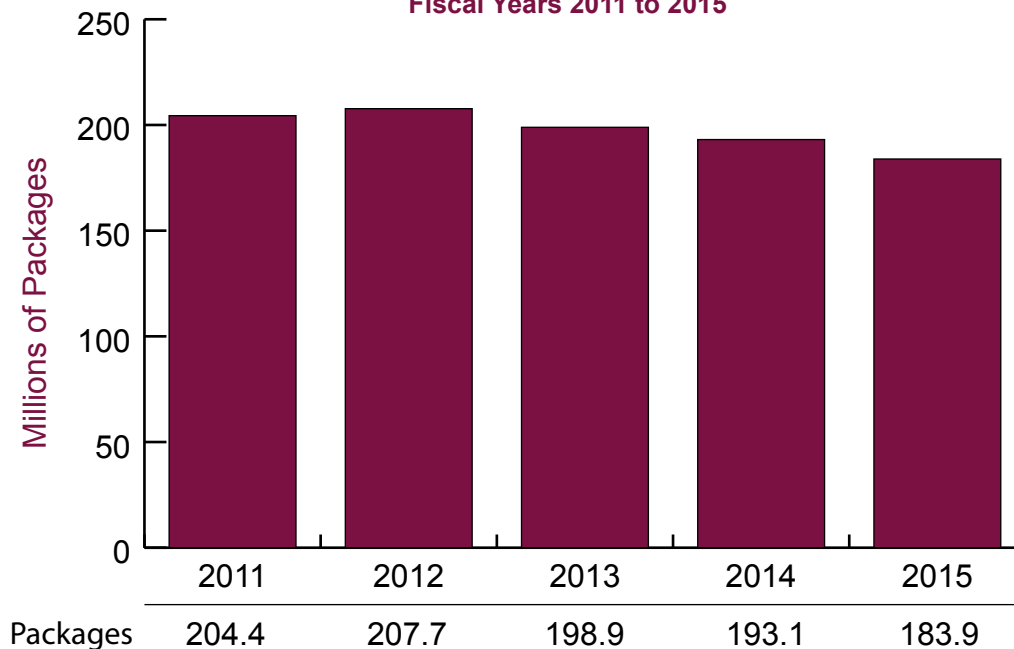
Year	City/County Share Collections	State Share Collections	Health-Related Programs Collections	Total Collections
2015	\$11,788,004	\$25,497,022	\$124,280,298	\$161,565,324
2014	\$11,693,193	\$25,487,357	\$123,595,398	\$160,775,948
2013	\$12,098,292	\$26,086,660	\$127,283,176	\$165,468,128
2012	\$12,304,812	\$27,573,656	\$132,928,226	\$172,806,694
2011	\$12,506,780	\$26,739,550	\$130,629,639	\$169,875,969

¹ Amounts based on time of distribution rather than entitlement per statute.

Tobacco Products Tax Collections Fiscal Years 2011 to 2015

Years	Gross General Fund Collections	Refunds And Short Checks	Health-Related Programs Collections	Total Net Collections
2015	\$17,518,636	\$ (14,657)	\$17,947,156	\$35,451,135
2014	\$16,748,256	\$ (7,423)	\$16,923,144	\$33,663,977
2013	\$15,665,950	\$ (72,826)	\$15,965,112	\$31,558,236
2012	\$15,137,489	\$ (21,848)	\$15,476,237	\$30,591,878
2011	\$14,538,437	\$ (127,394)	\$14,754,830	\$29,165,873

Packages of Cigarettes Taxed Fiscal Years 2011 to 2015



State Motor Fuel Gallons and Receipts^{1 2}

Fiscal Years 2011 to 2015

	2011	2012	2013	2014	2015
Gasoline/Gasohol					
Gross Gallons	2,174,827,391	2,171,725,091	2,180,934,055	2,205,927,976	2,297,276,620
Exemptions/Deductions	101,748,783	94,726,371	103,212,904	86,304,652	101,902,623
Refunds	14,745,803	15,971,397	13,637,563	13,959,030	10,557,473
Net Gallons	2,058,332,805	2,061,027,323	2,064,083,588	2,105,664,294	2,184,816,524
Diesel					
Gross Gallons	637,738,740	630,203,505	599,783,453	624,939,006	644,234,808
Exemptions/Deductions	104,854,122	106,904,379	87,597,144	90,092,530	102,020,850
Refunds	26,966,533	33,239,682	21,236,201	25,685,913	12,206,510
Net Gallons	505,918,085	490,059,444	490,950,108	509,160,563	530,007,448
Alternative Fuels					
Gross Gallons	20,444,984	45,302,624	40,577,453	69,205,043	99,939,510
Exemptions/Deductions	5,622,705	11,872,014	8,550,522	15,791,171	22,598,178
Net Gallons	14,822,279	33,430,610	32,026,931	53,413,872	77,341,332
Aviation Gasoline					
Gross Gallons	4,933,803	5,128,522	4,747,838	4,349,030	4,559,694
Exemptions/Deductions	532,630	458,151	436,746	538,569	369,667
Refunds	277,470	373,093	234,117	166,147	115,519
Net Gallons	4,123,703	4,297,278	4,076,975	3,644,314	4,074,508
Aviation Jet Fuel					
Gross Gallons	179,108,936	264,615,394	395,722,132	414,335,872	370,333,784
Exemptions/Deductions	144,315,546	223,171,153	359,954,026	376,388,509	328,937,625
Refunds	3,609,548	2,574,898	3,021,492	2,578,560	2,815,841
Net Gallons	31,183,842	38,869,343	32,746,614	35,368,803	38,580,318
Summary					
Gross Gallons Total	3,017,053,854	3,116,975,136	3,221,764,931	3,318,756,927	3,416,344,416
Exemptions/Deductions Total	357,073,786	437,132,068	559,751,341	569,115,431	555,828,943
Refunds Total	45,599,354	52,159,070	38,129,373	42,389,650	25,695,343
Net Gallons Total	2,614,380,714	2,627,683,998	2,623,884,217	2,707,251,846	2,834,820,130
Receipts					
Net Gasoline/Gasohol @ 22 cents	\$446,669,209	\$456,077,344	\$449,593,926	\$460,038,937	\$475,692,603
Net Special Fuel @ 20.5 cents	\$105,720,993	\$106,348,629	\$106,086,839	\$115,616,161	\$117,262,494
Net Compressed Natural Gas @ 6 cents ³	n/a	n/a	n/a	\$ 80,846	\$ 153,425
Net Liquefied Natural Gas @ 5 cents ⁴	n/a	n/a	n/a	\$ 70,831	\$ 418,395
Net Liquefied Petroleum Gas @ 5 cents ⁴	n/a	n/a	n/a	\$ 74,643	\$ 441,224
Net Aviation Gasoline @ 6 cents	\$ 213,178	\$ 206,187	\$ 202,442	\$ 180,926	\$ 188,023
Net Aviation Jet Fuel @ 4 cents	\$ 1,230,898	\$ 1,332,002	\$ 1,494,730	\$ 1,299,429	\$ 1,992,142
Net All Fuels Total	\$553,834,278	\$563,964,162	\$557,377,937	\$577,361,773	\$596,148,306

¹ Gallons and excise tax receipts may not reconcile. Gallons are tracked by actual period of activity, while excise taxes are based on receipts during each calendar month.

² Current fiscal year data is preliminary. Prior year data was modified to reflect updated information.

³ Effective January 1, 2015, this fuel type is levied at 6 cents per gallon. The gallons are included in the Alternative Fuels section.

⁴ Effective January 1, 2015, these fuel types are levied at 5 cents per gallon. The gallons are included in the Alternative Fuels section.

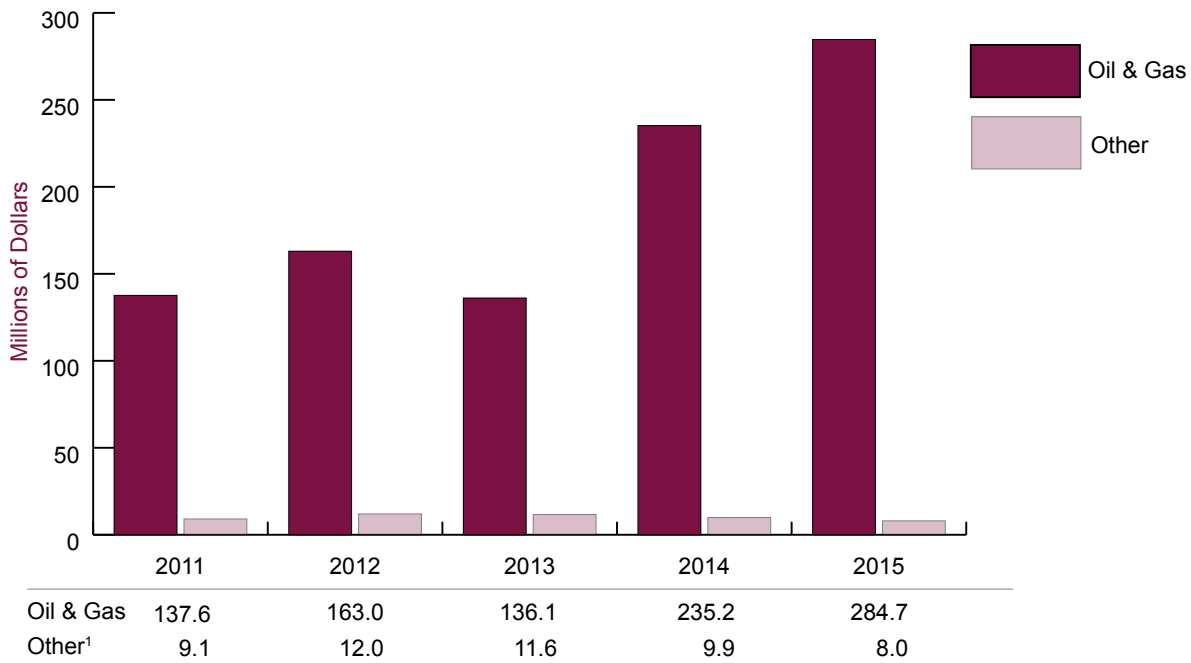
Colorado Net Severance Tax Collections

Fiscal Years 2011 to 2015

Year	Oil and Gas	Other ¹	Total
2015	\$284,670,907	\$ 8,011,936	\$292,682,843
2014	\$235,199,630	\$ 9,887,724	\$245,087,354
2013	\$136,083,569	\$11,647,221	\$147,730,790
2012	\$163,046,102	\$12,044,764	\$175,090,866
2011	\$137,589,353	\$ 9,100,415	\$146,689,768

Net Severance Tax Collections

Fiscal Years 2011 to 2015



¹The "other" classification includes severance tax collections for coal, molybdenum, and metallic minerals.

Online Transaction Data—Tax Fiscal Years 2014 and 2015

Taxpayer Service Division	2014		2015	
	Transactions	Amount Collected	Transactions	Amount Collected
Online Tax Payments Individual Income Taxes				
Income tax payments ¹	175,394	\$ 77,418,578	143,542	\$ 77,683,810
Corporate Income Taxes				
Income tax payments ²	2,466	\$ 33,832,823	2,361	\$ 45,395,079
Fiduciary/Trust Income Taxes				
Income tax payment ³	154	\$ 362,423	138	\$ 321,476
Partnership Income Taxes				
Income tax payment ⁴	494	\$ 2,049,505	505	\$ 3,453,909
Sales Tax				
Online sales tax remittance ⁵	117,350	\$228,197,205	129,401	\$281,516,665
Consumer and Retail Use Tax				
Online use tax remittance ⁶	26,657	\$ 53,551,656	23,589	\$ 54,020,075
Wage Withholding				
Online wage withholding remittance ⁷	42,511	\$ 38,363,026	42,337	\$ 43,687,538
Total Online Income, Sales, & Use Tax Transactions	365,026	\$433,775,216	341,873	\$506,078,552

¹ This includes regular payments, NetFile return, estimated, extension, and delinquent payments. NetFile service was decommissioned by upgrade to RevenueOnline service.

² Amounts include regular payments, estimated, and extension payments.

³ Amounts include regular payments and estimated payments.

⁴ Service became available during FY12; Includes regular payments, estimated, and extension payments.

⁵ Service became available during FY10 and usage continues to increase; includes remittance, license fees, and special event licenses and remittance.

⁶ Consumer Use service became available during FY11. Retail Use service became available during FY12. Usage of each continues to increase.

⁷ Service became available during FY12 and usage continues to increase; includes regular payments, estimated, extension, and reconciliation payments.

KUDOS!

To whom it may concern. I want to acknowledge what today is most unusual - exceptional customer service. On a visit to DOR this week I had an occasion to interact with several of your employees; each of whom were very pleasant, knowledgeable and willing to assist me regarding a series of activities necessary to complete my visit. Specifically Ashley, Barbara and Janice initially provided the needed somewhat involved transactions from my perspective all of which were performed seemingly effortless.

More critical to me was the completion of a tax filing situation with a time sensitive threshold. This was handled in a conference setting with Nick Gardner who was able to reduce my heightened concerns at the outset and then explain the required processes to file. Nick took the appropriate amount of time, explained the process in basic comprehensive terms in a friendly manner. He also indicated that should any other issues arise he would be receptive to a call directly to him. Truly unique!

With public service employees enduring a brunt of public criticism and negative reporting I wanted to be sure that you were made aware of these individuals who should receive recognition. Thank you for your time.

—Adam

Fiscal Year 2015 Collections

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2015

Net Collections by Source

Fiscal Years 2014 and 2015

State Taxes: Sales, Use and Excise	2014	2015	Percent of 2015 State Revenues Collected	Year-to-Year Percent Change
Alcoholic Beverages	\$ 40,886,494	\$ 42,074,458		
Aviation Fuel	\$ 37,541,118	\$ 30,833,843		
Cigarette	\$ 160,674,017	\$ 161,564,387		
Highway Fuel	\$ 570,368,036	\$ 598,462,449		
Limited Stakes Gaming	\$ 105,083,617	\$ 109,635,590		
Marijuana ^{1 2}				
Medical Marijuana Sales Tax	\$ 10,562,577	\$ 10,409,340		
Retail Marijuana Excise Tax	\$ 3,014,839	\$ 23,995,775		
Retail Marijuana Sales Tax	\$ 2,706,299	\$ 11,816,410		
Retail Marijuana Special Sales	\$ 9,023,352	\$ 42,017,797		
Racing	\$ 608,809	\$ 615,447		
Sales	\$ 2,374,124,447	\$ 2,561,912,717		
Tobacco Products	\$ 33,474,323	\$ 35,452,212		
Use	\$ 241,428,461	\$ 255,860,091		
Subtotal	\$3,589,496,389	\$3,884,650,516	32.8%	8.2%
Income				
Individual	\$5,604,460,072	\$ 6,267,451,128		
Corporate	\$ 717,490,225	\$ 669,053,880		
Fiduciary	\$ 49,482,213	\$ 60,348,290		
Subtotal	\$6,371,432,510	\$6,996,853,298	59.1%	9.8%
Severance	\$ 245,087,355	\$ 292,685,322	2.5%	19.4%
Licenses, Permits, And Miscellaneous Receipts Motor Vehicle				
Vehicle Registrations	\$ 226,828,914	\$ 237,469,696		
Road Safety Surcharge	\$ 120,585,573	\$ 123,115,539		
Bridge Safety Surcharge	\$ 95,540,528	\$ 97,561,043		
Daily Rental Fees	\$ 28,947,834	\$ 30,515,403		
Late Registration Penalty Fees	\$ 17,721,980	\$ 17,991,581		
Motor Vehicle Operator Licenses	\$ 21,258,972	\$ 25,814,827		
Emissions	\$ 13,857,224	\$ 14,037,448		
Titles	\$ 5,741,055	\$ 6,072,064		
IRP Due Other States	\$ 68,855	\$ 391,851		
License Reinstatement Fees	\$ 7,400,797	\$ 7,239,798		
Motor Vehicle Penalty Assessments	\$ 11,229,179	\$ 11,477,476		
Motor Vehicle Dealer/Sales Licenses	\$ 3,174,803	\$ 2,854,587		
Motor Vehicle Manufacturer Licenses	\$ 183,293	\$ 162,383		
Motorist Insurance Identification Database	\$ 525,626	\$ 535,483		
Passenger Mile Tax	\$ 329,840	\$ 381,648		
59-Day Harvest Permit	\$ 35,760	\$ 32,752		
Tow Bills	\$ 72,956	\$ 97,075		
Subtotal	\$ 553,503,189	\$ 575,750,654	4.9%	4.0%

¹ Sale of retail marijuana began January 1, 2014. Marijuana data for fiscal year 2014 includes marijuana sales data from January 1, 2014 through May 31, 2014. Fiscal year 2014 data were modified to reflect updated information.

² Marijuana data for fiscal year 2015 includes marijuana sales data from June 1, 2014 through May 31, 2015.

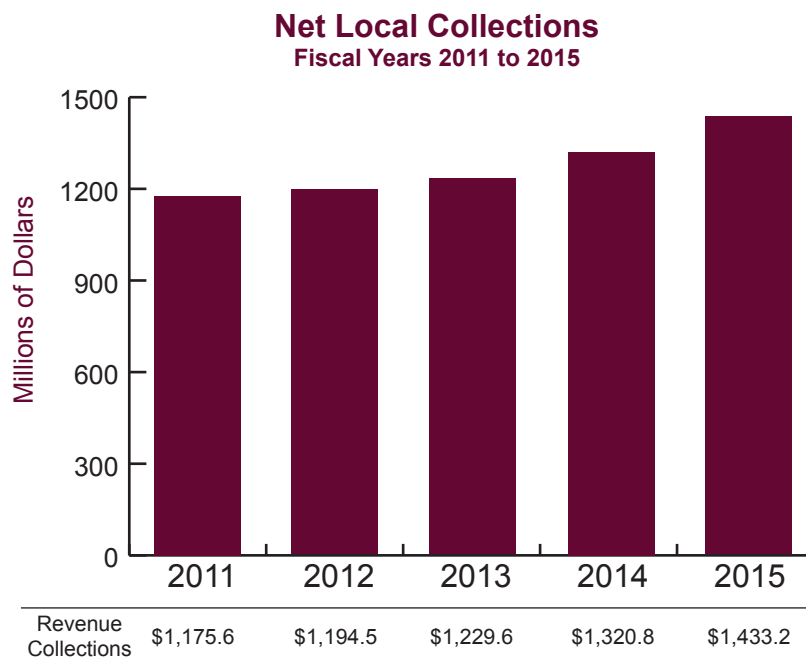
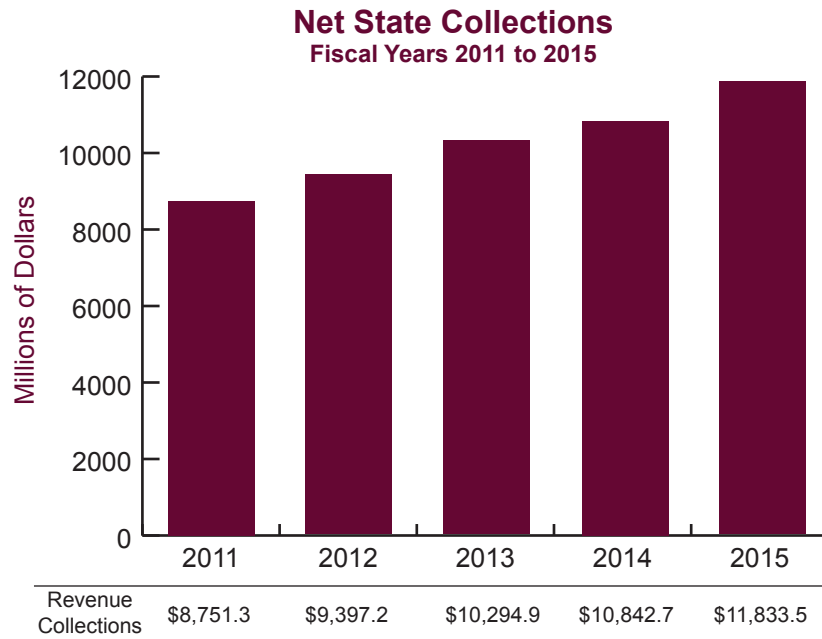
Net Collections by Source (continued)

Fiscal Years 2014 and 2015

			Percent of 2015 State Revenues Collected	Year-to-Year Percent Change
Regulatory and Business	2014	2015		
Cigarette Licenses	\$ 670	\$ 660		
Liquid Petroleum Inspection Fee	\$ 175,267	\$ 226,857		
Liquor Licenses	\$ 3,963,599	\$ 3,621,105		
Liquor Licenses/85% City and County	\$ 3,338,889	\$ 3,254,054		
Limited Stakes Gaming	\$ 682,478	\$ 810,159		
Medical Marijuana Fees	\$ 7,117,569	\$ 9,610,024		
Retail Marijuana Fees	\$ 2,425,200	\$ 4,545,830		
PUC Utility Supervision Fees	\$ 10,818,559	\$ 11,411,573		
Other PUC Hazardous Fees	\$ 28,654	\$ 37,364		
Racing Licenses/Fees	\$ 1,390,299	\$ 1,307,857		
Recycled Tire Fees ¹	\$ 6,369,281	\$ 495,764		
Restaurant Licenses/Fees ¹	\$ 36,768	\$ 0		
Sales Tax Licenses	\$ 2,154,872	\$ 327,221		
Special Fuel Licenses and Permits	\$ 6,305	\$ 5,196		
Tobacco Products Licenses/Fines	\$ 42,655	\$ 19,826		
Underground Storage Tank Surcharge	\$ 33,681,685	\$ 38,652,439		
Subtotal	\$ 72,232,750	\$ 74,325,929	0.6%	2.9%
Other Receipts				
Miscellaneous Receipts ²	\$ 9,541,177	\$ 7,920,405		
Department of Revenue Service Fees	\$ 342,154	\$ 314,731		
DNA Cold Case Surcharge	\$ 228,039	\$ 238,338		
Driving School Penalty Surcharge ¹	\$ 51,875	\$ 2,650		
Traumatic Brain Injury Fee Surcharge	\$ 755,066	\$ 782,017		
Subtotal	\$ 10,918,311	\$ 9,258,141	0.1%	-15.2%
Net State Collections	\$10,842,670,504	\$11,833,523,860	100.0%	9.1%
Local Taxes³				
City Sales Taxes	\$ 147,597,852	\$ 161,869,666		
County Lodging Taxes	\$ 3,289,479	\$ 3,742,785		
County Sales Taxes	\$ 481,405,750	\$ 520,049,158		
County Transit Sales Taxes	\$ 19,752,596	\$ 21,495,137		
E911 Surcharge	\$ 2,230,148	\$ 3,028,683		
Football Stadium District Taxes	\$ 246,797	\$ 271,525		
Local Improvement District Taxes	\$ 5,271,485	\$ 5,449,061		
Local Marketing District	\$ 7,251,625	\$ 8,383,891		
Metropolitan Transportation District	\$ 1,293,720	\$ 1,388,298		
Motor Vehicle Specific Ownership--Classes A & F	\$ 21,464,186	\$ 23,354,822		
Multi-Jurisdictional Housing Authority	\$ 1,232,397	\$ 1,342,198		
Public Safety Improvement Authority	\$ 3,922,255	\$ 4,065,947		
RTD Sales and Use	\$ 485,942,524	\$ 528,688,897		
Rural Transportation Authority	\$ 90,740,749	\$ 96,564,678		
SCFD Sales and Use	\$ 49,195,065	\$ 53,511,434		
Short-term Rental Taxes ¹	\$ 2,321	\$ 0		
Net Local Collections	\$ 1,320,838,949	\$ 1,433,206,180		8.5%
Net State and Local Revenue Collections	\$12,163,509,453	\$13,266,730,040		

¹ The Department of Revenue no longer collects these taxes/fees.² These collections include estate tax collections.³ These taxes are taxes collected on behalf of local government.

Net Collections by Source (continued)



Gross Collections and Net Collections by Fund and Tax Sources

Fiscal Year 2015

	Gross Collections	Net Collections
General Fund:		
Alcoholic Beverages ²	\$ 49,035,009	\$ 48,949,617
State Sales Tax ^{1,2}	\$ 2,561,912,717	\$ 2,561,912,717
State Use Tax ^{1,2}	\$ 255,860,091	\$ 255,860,091
Cigarette and Tobacco ²	\$ 197,058,271	\$ 197,037,085
Income Tax	\$ 7,929,919,020	\$ 6,996,853,298
Marijuana ^{1,3}	\$ 88,239,322	\$ 88,239,322
Racing	\$ 2,104,939	\$ 1,923,304
Regulatory and Business	\$ 68,626,292	\$ 68,334,836
Other Receipts, Fees, etc. ^{1,4}	\$ 36,886,787	\$ 36,886,787
Total General Fund	\$11,189,642,448	\$10,255,997,057
Highway Users Tax Fund:		
Mileage and Fuel Taxes ^{1,5}	\$ 598,844,097	\$ 598,844,097
Vehicle Registrations ⁶	\$ 242,932,189	\$ 242,948,282
Operators Licenses & Control ⁷	\$ 33,444,076	\$ 33,371,085
All Other Motor Vehicle ⁸	\$ 283,016,370	\$ 283,002,872
Emissions	\$ 14,037,638	\$ 14,037,448
Total Highway Users Tax Fund	\$ 1,172,274,370	\$ 1,172,203,784
Other Collections:		
Gaming	\$ 110,510,869	\$ 110,445,750
Severance Tax	\$ 331,510,789	\$ 292,685,322
Local Government Sales Tax ¹	\$ 1,409,851,358	\$ 1,409,851,358
Other Special Funds ⁹	\$ 25,605,753	\$ 25,546,770
Total Other	\$ 1,877,478,769	\$ 1,838,529,200
Total All Funds	\$14,239,395,587	\$13,266,730,041

¹ Beginning in FY2012, Gross Collections and Net Collections for these tax types are primarily net of refunds and collection agency fees.

Sales tax refunds and collection agency fees are no longer reported separately.

² This does not reflect cash flow through Old Age Pension Fund.

³ Marijuana data for fiscal year 2015 includes marijuana sales data from June 1, 2014 through May 31, 2015.

⁴ This item includes miscellaneous collections and voter registration costs.

⁵ This includes passenger mile, gasoline, and special fuels taxes.

⁶ This item includes vehicle registration fees and ownership taxes; net collections are greater than gross collections due to revenue adjustment refunds during FY 2014-15.

⁷ These amounts includes driver and instructor licenses, driver improvement, and accident records.

⁸ Amounts includes penalty assessments, FASTER surcharges, and other miscellaneous.

⁹ These funds includes miscellaneous suspense, bonds, and special purpose funds.

Cost of Administration¹

Fiscal Years 2011 to 2015

Year	Gross Collections	Administration	Cost As % Of Collections
2015	\$14,239,395,587	\$153,080,237	1.08%
2014	\$13,107,322,318	\$145,753,012	1.11%
2013	\$12,424,962,629	\$132,923,639	1.07%
2012	\$11,558,460,152	\$135,556,132	1.17%
2011	\$10,962,892,030	\$123,740,158	1.13%

¹ Gross Collections and Administration costs include all DOR personal services and operating costs with the exception of Lottery funds and county clerk fees.

Taxes and Fees at a Glance

Alcohol and Fermented Malt Beverages: Title 12, Articles 46, 47

Beer	8¢/gallon
Hard Cider (apple/pear)	8¢/gallon
Wine	7.33¢/liter ¹
Spirituuous Liquors	60.26¢/liter
Fermented Malt Beverage	8¢/gallon
Winery Grape/Produce Tax	\$10/ton

¹Surcharges: 1¢ for all wine. In addition, a graduated annual rate of 5¢, 3¢, and 1¢ is collected on all Colorado wine based on the amount produced.

Imposed upon manufacturers or wholesalers of alcoholic beverages (or fermented malt beverages, i.e., beer containing 0.5 to 3.2% alcohol) that are sold, offered for sale, or used in the State.

The manufacturer or wholesaler is required to file a monthly return and remit the tax by the 20th day of the month subsequent to the beverage's sale or disposal during the current month.

Gaming:

Title 12, Article 47.1

AGP ¹ AGP	Tax Rate
\$ 0 - \$ 2,000,000	0.25%
\$ 2,000,001 - \$ 5,000,000	2.0 %
\$ 5,000,001 - \$ 8,000,000	9.0 %
\$ 8,000,001 - \$10,000,000	11.0 %
\$10,000,001 - \$13,000,000	16.0 %
\$13,000,001 +	20.0 %

¹AGP (Adjusted Gross Proceeds) is total gaming receipts minus payouts and other adjustments.

A graduated tax is imposed upon limited gaming retailers and operators who are required to file a monthly return and remit the tax no later than the 15th day of the subsequent month.

Pari-mutuel Racing:

Title 12, Article 60

Horse Racing: Tax Rate

Simulcasts:

Handle from all wagers.....0.75%

Live Racing:

The greater of Handle from all wagers,
or \$2,500 per race day0.75%

Handle from all Exotic wagers (Distribution to CSU
School of Veterinary Medicine)0.25%

Handle from Win, Place, and Show wagers0.50%

Handle from Exotic wagers (Distribution of escrow
for horse owners and breeders fund)1.50%

Greyhound Racing Tax Rate:

Handle from all in-state wagers4.50%

Handle from greyhound simulcast wagers taken
through a horse track.....0.75%

Handle from all Exotic wagers on greyhound
simulcasting through a horse track (Distribution
to Welfare and promotion fund)0.25%

Colorado-based horse and greyhound race and/or
simulcast facility operators are required to remit all taxes by
the 10th business day of the calendar month immediately
following the month in which the sum was received and/or
earned.

Income Tax:

Title 39, Article 22

Individuals, Fiduciaries, and 4.63% of Colorado
Corporations taxable income¹

¹Colorado taxable income is federal taxable income with Colorado
modifications and adjustments.

Income tax is imposed upon the privilege of earning or
receiving income in the State. Individuals and fiduciaries
may be residents or non-residents. The proportion of a
taxpayer's or entity's income allocated to Colorado
determines tax liability. Residents are allowed credits for
tax payments to other states. In general, an annual return
is required to be filed by the 15th day of the 4th month
following the tax year's close. Other requirements are
imposed for withholding and estimated payments.

State Sales and Use Taxes:

Title 39, Article 26

Sales and Use Tax 2.9% of taxable value

State sales tax is imposed upon the purchase price of retail
sales of tangible personal property and is remitted by
vendors. If no sales tax is paid, the buyer is liable for use
tax. In addition to tangible personal property, taxable sales
include lodging, telephone service, restaurant food and
drink sales, rental autos, and similar items. Sales tax
returns are due monthly (if tax liability is \$300 or more) or
quarterly (if tax liability is less than \$300). Wholesalers file
annually. Vendors are currently given a discount of taxes
due, to cover collection expenses of 3.33%.

Consumer use tax is imposed on the purchaser of tangible
personal property in cases where the seller did not or could
not collect sales tax (e.g., purchases from an out-of-state
retailer who does not collect Colorado sales tax). Use tax is
deemed to be owed when the tangible personal property is
actually used or after delivery is completed, as well as the
keeping, storing, withdrawing from storage, moving,
installing, or performing any other act by which control of
the property is assumed by the purchaser. Retailer use tax
applies to out-of-state vendors that sell tangible personal
property to Colorado residents but that do not maintain a
place of business in Colorado.

Taxes and Fees at a Glance (continued)

Sales Tax Glossary:

Gross Sales:

Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.

Wholesale Sales:

Sales to other licensed dealers for purpose of resale.

Retail Sales:

Gross sales less wholesale sales.

Total Deductions:

Sales of services or tangible personal property that are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to governments, religious, or charitable organizations; admissions; lodging over 30 days; gasoline; food for home consumption (excluding soda and candy); prescription drugs and prosthetics; certain machinery and machine tools; livestock and livestock feed; seed; newspapers; and residential fuel used for light, heat, and power.

Net Taxable Sales:

Gross sales less total deductions.

Cigarette & Tobacco Products:

Title 39, Articles 28, 28.5

Cigarettes	84¢/20 count package 42 mills/cigarette
Other Tobacco Products	40% of manufacturer's list price

Cigarette tax is imposed upon cigarette wholesalers who sell or offer for sale cigarettes in the State. The tax is paid by wholesalers who purchase tax stamps and affix them to the packages. The tax must be remitted by the 10th day of the month subsequent to purchase. A 4% discount for collection and remittance on the first 20¢ of the tax is available to timely filers

Tobacco product distributors/first receivers must collect and remit taxes imposed on the distribution, sale, consumption, or handling of the products. Tobacco product distributors must file quarterly returns. Taxes are due by the 20th day of the month that follows the end of a quarter. Distributors may deduct for collection and remittance 3 1/3% of the first 20% of the tax if returns are timely filed.

Severance:

Title 39, Article 29

Oil and Gas Revenue:

Gross Income of:	Tax ¹
Under \$25,000	2% of gross income
\$25,000–\$99,999	\$ 500 and 3% of excess over \$ 24,999
\$100,000–\$299,999	\$ 2,750 and 4% of excess over \$ 99,999
\$300,000 and above	\$10,750 and 5% of excess over \$299,999

Metallic Minerals:²

2.25% of gross income that exceeds \$19 million. A credit for county ad valorem taxes is allowed for up to 50% of severance tax liability.

Molybdenum:

5¢ per ton of ore. An exemption for the first 625,000 tons produced each quarter is allowed.

Oil Shale:

1–4% on gross production beginning 180 days after commercial viability. An exemption of 15,000 tons of oil shale or 10,000 barrels of shale oil per day, whichever is greater, is allowed.

Coal:

The tax rate is based on changes in the Producer Price Index. For the applicable quarterly rate, see Reports and Notifications on the Severance Tax / Legal Research page, www.Colorado.gov/tax/severance-tax-legal-research. An exemption for the first 300,000 tons produced each quarter is allowed. Underground production is allowed a 50% tax credit. Lignite coal (standard D388) is given a further 50% credit.

Producers and interest holders are required to file annually and pay tax by the 15th day of the fourth month after the tax year's close (excluding molybdenum interests and producers who file and pay quarterly).

¹ Increment applies to excess over lower limit of class. 87.5% of ad valorem taxes paid is allowed as a credit for oil and gas severance tax.

² Ad valorem taxes paid or assessed are credited.

Mileage and Fuel Tax:

Title 42, Article 3

Title 39, Article 27

Passenger-mile	1.0 mill/passenger-mile
Aviation Gasoline	6¢/gallon
Aviation Jet Fuel	4¢/gallon
Gasoline	22¢/gallon
Special Fuel	20.5¢/gallon
Compressed Natural Gas ¹	
January 2015 to June 2015	6¢/gallon
January 2016 to June 2016	9¢/gallon
Liquefied Natural Gas/Liquefied Petroleum Gas ¹	
January 2015 to June 2015	5¢/gallon
January 2016 to June 2016	7¢/gallon

¹ Tax rate changes occur every calendar year on January 1. Rates reflected here on a state fiscal year basis.

Passenger-mile tax is imposed upon owners and operators of vehicles with a passenger-carrying capacity of 14 or more and used for the transportation of passengers for compensation. The tax is one mill for each passenger transported for a distance of one mile outside the boundaries of a city, city and county or incorporated town.

Gasoline and special fuel tax is imposed on licensed distributors acquiring gasoline for storage and subsequent sale based on adjusted gross gallons acquired less a 2%

Taxes and Fees at a Glance (continued)

shrinkage allowance. Using net taxable gallons, the tax is computed less a .5% allowance for collection costs.

Both gasoline and special fuel tax are reported each month on a gasoline and special fuel distributor's monthly report, which is due on the 26th day following the end of the reporting month. Owners and operators of commercial interstate vehicles pay fuel excise tax on gasoline or special fuels at the retail pump. The excise tax paid is then redistributed to Colorado and other jurisdictions of the United States and Canada each quarter through the International Fuel Tax Agreement (IFTA). This redistribution is executed through the quarterly IFTA tax return, and is based on where the fuel is purchased and where the miles are traveled. A quarterly IFTA tax return is due the last day of the month following the end of the quarter.

Driver Licenses and Motor Vehicle: Title 42

Driver's License and ID Card Fees Original/Renewal of Basic License:

All Ages	\$25.00
Original/Renewal of Commercial License	\$15.50
Instruction Permit	\$16.80
Probationary License	\$ 5.00

Duplicate/Reissue of License:

First Duplicate/Reissue	\$ 9.00
Subsequent Duplicate/Reissue	\$16.00
Motorcycle Endorsement	\$ 2.00
Original/Renewal of ID Card	\$11.50
ID Card 60 Years of Age or Older	Free
Motor Vehicle Record (Driving Record)	\$ 2.60
Certified Motor Vehicle Record	\$ 3.20

Basic State Vehicle Registration Fees¹ Passenger Vehicles, Ambulances, Hearses

Weight	Fee
2,000 lbs. or less	\$ 6.00
2,001 - 4,500 lbs.	\$ 6.00 + 20¢/100 lbs. above 2,000
4,501 - 6,500 lbs.	\$12.50 + 60¢/100 lbs. above 4,500

Passenger Buses for Hire

\$25.00 + \$1.70/seat for 1 to 14 seats; \$1.25/seat for each seat over 14

School Buses

\$15.00 + 50¢/seat over 25

Motorcycles

\$3.00

Motor Homes

2,000 lbs. or less	\$ 6.00
2,001 - 4,500 lbs.	\$ 6.00 + 20¢/100 lbs. above 2,000
4,501 - 6,500 lbs.	\$12.50 + 60¢/100 lbs. above 4,500
6,501 lbs. and over	\$24.50 + 30¢/100 lbs. above 6,500

Farm Trucks and Truck Tractors

2,000 lbs. or less	\$ 6.20
2,001 - 4,500 lbs.	\$ 6.20 + 20¢/100 lbs. above 2,000
4,501 - 5,000 lbs.	\$ 13.10 + 60¢/100 lbs. above 4,500
5,001 - 10,000 lbs.	\$ 15.50 + 45¢/100 lbs. above 5,000
10,001 - 16,000 lbs.	\$ 38.00 + \$1.20/100 lbs. above 10,000
16,000 lbs. and over	\$110.00 + \$1.50/100 lbs. above 16,000

Trucks Less Than 16,001 Pounds Empty Weight

2,000 lbs. or less	\$ 7.60
2,001 - 3,000 lbs.	\$ 7.60 + 20¢/100 lbs. above 2,000
3,001 - 3,500 lbs.	\$ 10.20 + 20¢/100 lbs. above 3,000
3,501 - 4,500 lbs.	\$ 16.10 + 60¢/100 lbs. above 3,500
4,501 - 10,000 lbs.	\$ 35.00 + \$2.00/100 lbs. above 4,500
10,001 - 16,000 lbs.	\$144.50 + \$1.50/100 lbs. above 10,000

¹Vehicle Registration Fees are shown as collected in a Non-TABOR year as identified in C.R.S 42-3-306 (1).

Intrastate/Interstate Trucks and Truck Tractors

Private Carriers

Declared Gross Vehicle Weight

16,001 - 30,000 lbs.	\$ 330 - \$ 490
30,001 - 48,000 lbs.	\$ 630 - \$ 940
48,001 - 74,000 lbs.	\$1,150 - \$1,850
74,001 lbs. and over	\$1,975

Common or Contract Carriers

Declared Gross Vehicle Weight

16,001 - 30,000 lbs.	\$ 440 - \$ 660
30,001 - 48,000 lbs.	\$ 770 - \$1,130
48,001 - 74,000 lbs.	\$1,430 - \$2,260
74,001 lbs. and over	\$2,350

Vehicles Operated Less Than 10,000 Miles per Year

Declared Gross Vehicle Weight

16,001 - 30,000 lbs.	\$ 330 - \$ 380
30,001 - 48,000 lbs.	\$ 440 - \$ 580
48,001 - 74,000 lbs.	\$ 600 - \$ 690
74,001 lbs. and over	\$ 710

Trailers, Utility Trailers, Camper Trailers

2,000 lbs. or less	\$ 3.00
2,001 lbs. and over	\$ 7.50
Semitrailers	\$ 7.50
Trailer Coaches	\$ 3.00

Road Safety Surcharge

2,000 lbs. or less	\$ 16.00
(includes motorcycles and trailers where weight is not captured)	
2,001 - 5,000 lbs.	\$ 23.00
5,001 - 10,000 lbs.	\$ 28.00
10,001 - 16,000 lbs.	\$ 37.00
(includes passenger buses)	
16,001 and over	\$ 39.00

Bridge Safety Surcharge

FY 2009-2010 the surcharge will be 50% of the maximum surcharge amount.

Taxes and Fees at a Glance (continued)

FY 2010-2011 the surcharge will be 75% of the maximum surcharge amount.

FY 2011 and after the surcharge will be 100% of the maximum surcharge amount.

2,000 lbs. or less (includes motorcycles and trailers where weight is not captured)	\$13.00
2,001 - 5,000 lbs.	\$18.00
5,001 - 10,000 lbs.	\$23.00
10,001 - 16,000 lbs. (includes passenger buses)	\$29.00
16,001 and over	\$32.00

Special Laden Weight Registration Fees

In lieu of paying fees as a private, common, contract, or low mileage carrier, the owner or operator of any farm truck or truck tractor may apply to the Department for a temporary commercial registration permit. The permit authorizes the operation of such motor vehicle in commerce when the motor vehicle is operated solely in agricultural harvest operations within Colorado. The permit is valid for 60 days. The fee for a temporary commercial registration is based on the following schedule:

Declared Gross Vehicle Weight

10,001 - 30,000 lbs.	\$60.00
30,001 - 60,000 lbs.	\$70.00
60,001 lbs. and over	\$80.00

Temporary Commercial Registration Permit

In lieu of paying fees as a private, common, contract, or low mileage carrier, the owner or operator of any farm truck or truck tractor may apply to the Department for a temporary commercial registration permit. The permit authorizes the operation of such motor vehicle in commerce when the motor vehicle is operated solely in agricultural harvest operations within Colorado. The permit is valid for 60 days. The fee for a temporary commercial registration is based on the following schedule:

Vehicle Configuration

Single Unit (2 axles)	\$ 80.00
Single Unit (3 or more axles)	\$120.00
Combination (any number of axles)	\$200.00

Motor Vehicle Ownership Tax

A specific ownership tax is imposed on motor vehicles that are apportioned within the owner's county in the same manner as other property taxes. Statutory rate schedules are applied to the vehicle's taxable value by vehicle class. Depending on the age of the vehicle, a specific ownership tax rate of between 0.45% and 2.10% is applied to a vehicle's taxable value to determine ownership taxes collected at the time of registration.

Class A includes motor vehicles and trailers used in interstate commercial business to carry people or property.

Class B includes motor vehicles and trailers used in intrastate business to carry people or property, light trucks and recreational trucks for personal use that are not included in Class A.

Class C includes motor vehicles not included in Classes A and B (largely passenger vehicles).

Class D includes utility, camper trailers, trailer-coaches and multi-purpose trailers.

Class F includes mobile machinery and self-propelled construction equipment except power takeoff equipment (effective October 1, 2010).

Additional fees include \$4.00 County Clerk Hire fee; \$1.50 Road and Bridge; \$0.10 Motorist Insurance Identification Database; \$2.00 Emergency Medical Service Surcharge; \$0.50 Emissions Program fee for tax classes B, C, and D; and \$0.60 Peace Officer Standards and Training. Emission tested vehicles in the Air Program area also pay an additional fee of \$2.20.

An additional fee of \$12.00 is paid on vehicles less than seven years old, \$10.00 on vehicles seven to ten years old, and \$7.00 on vehicles eleven years or older for road improvements. The additional road improvement fee is \$10.00 if the vehicle is greater than 16,000 pounds empty weight.

Taxes and Fees at a Glance (continued)

Tax Class	Ownership Tax Base
A and B less than 16,000 lbs. (empty weight)	75% of Manufacturer's Suggested Retail Price
A and B 16,001 lbs. and over (empty weight)	Actual Purchase Price
C and D	85% of Manufacturer's Suggested Retail Price
F	<p>Factory list price of the vehicle if: The vehicle was acquired prior to 1-1-97.</p> <p>Factory list price of the vehicle + 75% of original price of equipment if: The vehicle has mounted equipment and was acquired prior to 1-1-97.</p> <p>75% of original retail delivered price of the vehicle + 75% of original retail delivered price of the mounted equipment if: The factory list price is not available and the vehicle was acquired prior to 1-1-97,</p> <p>85% of the Manufacturer's Suggested Retail Price of the vehicle if: The vehicle is acquired on or after 1-1-97,</p> <p>85% of the Manufacturer's Suggested Retail Price of the vehicle + 85% of Manufacturer's Suggested Retail Price of the mounted equipment if: The vehicle has mounted equipment and was acquired on or after 1-1-97.</p> <p>100% of original retail delivered price of the vehicle if: The MSRP is not available and the vehicle was acquired on or after 1-1-97,</p> <p>100% of original retail delivered price of the vehicle + 100% of original retail delivered price of the mounted equipment if: The vehicle has mounted equipment and was acquired on or after 1-1-97.</p>

“

KUDOS!

I would like to let you know about the excellent service I have received from Peggy Stevens over several years. I found Peggy about 5 or 6 years ago and I contact her a few times a year to get help with a variety of sales tax issues. Today, I received a notice of deficiency in error and Peggy was able to quickly determine the problem and get it resolved immediately. Recently she helped me diagnose problems I was having with my electronic tax filings even though it was not part of her normal duties. What I love is she always answers her telephone, is always friendly and has always been able to obtain the information I need or help to resolve any issue I have had. She is in my contact list with "super helpful sales tax lady" in the notes.

—Liz

”

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Registered Vehicles, License Fees, and Specific Ownership Tax by County

Calendar Year 2014

County	Registered Vehicles	License Fee ¹	Ownership Tax ²	County	Registered Vehicles	License Fee ¹	Ownership Tax ²
Adams	457,731	\$45,461,669	\$40,918,102	La Plata	72,501	\$ 5,965,198	\$ 5,828,765
Alamosa	19,305	\$ 1,668,457	\$ 1,176,120	Lake	10,170	\$ 870,439	\$ 580,447
Arapahoe	572,553	\$51,015,409	\$55,867,317	Larimer	334,476	\$ 27,672,755	\$ 29,861,569
Archuleta	19,722	\$ 1,661,586	\$ 1,401,617	Las Animas	20,303	\$ 1,797,712	\$ 1,510,160
Baca	7,294	\$ 559,658	\$ 395,699	Lincoln	8,166	\$ 695,616	\$ 443,700
Bent	5,815	\$ 469,836	\$ 268,331	Logan	28,055	\$ 2,426,556	\$ 1,815,761
Boulder	273,411	\$22,163,497	\$26,669,992	Mesa	181,449	\$ 16,180,915	\$ 14,721,727
Broomfield	55,983	\$ 4,600,714	\$ 6,486,217	Mineral	2,078	\$ 158,401	\$ 113,473
Chaffee	29,297	\$ 2,528,422	\$ 1,893,983	Moffat	20,782	\$ 1,820,412	\$ 1,598,502
Cheyenne	4,357	\$ 427,914	\$ 415,273	Montezuma	37,883	\$ 3,030,621	\$ 2,389,788
Clear Creek	16,052	\$ 1,362,894	\$ 1,264,171	Montrose	56,439	\$ 4,748,135	\$ 3,292,785
Conejos	12,984	\$ 1,009,886	\$ 607,413	Morgan	40,865	\$ 3,760,588	\$ 3,581,799
Costilla	5,947	\$ 460,077	\$ 259,687	Otero	23,326	\$ 1,928,633	\$ 1,220,127
Crowley	4,715	\$ 361,694	\$ 181,129	Ouray	8,076	\$ 656,355	\$ 576,907
Custer	8,606	\$ 715,952	\$ 582,524	Park	33,011	\$ 2,837,944	\$ 2,254,725
Delta	46,161	\$ 3,877,851	\$ 2,377,455	Phillips	7,749	\$ 678,900	\$ 629,172
Denver	553,117	\$45,842,398	\$51,844,656	Pitkin	23,862	\$ 2,213,468	\$ 2,994,088
Dolores	4,045	\$ 323,719	\$ 226,242	Prowers	16,443	\$ 1,385,851	\$ 894,883
Douglas	296,058	\$27,598,241	\$43,770,287	Pueblo	167,128	\$ 13,903,094	\$ 10,933,112
Eagle	66,214	\$ 5,950,098	\$ 7,143,212	Rio Blanco	12,529	\$ 1,132,929	\$ 1,131,870
El Paso	616,826	\$50,133,149	\$45,581,609	Rio Grande	18,421	\$ 1,569,847	\$ 1,091,826
Elbert	44,575	\$ 3,926,933	\$ 3,479,799	Routt	35,258	\$ 3,006,776	\$ 3,015,737
Fremont	55,669	\$ 4,633,769	\$ 3,171,271	Saguache	10,503	\$ 938,166	\$ 511,946
Garfield	77,888	\$ 7,555,914	\$ 7,458,181	San Juan	1,210	\$ 99,447	\$ 56,787
Gilpin	10,535	\$ 864,698	\$ 690,951	San Miguel	11,408	\$ 933,735	\$ 921,309
Grand	24,950	\$ 2,208,370	\$ 1,929,800	Sedgwick	4,196	\$ 344,726	\$ 242,007
Gunnison	23,508	\$ 1,887,638	\$ 1,516,292	Summit	37,498	\$ 3,317,446	\$ 3,883,181
Hinsdale	2,016	\$ 155,493	\$ 105,574	Teller	34,826	\$ 2,796,275	\$ 2,517,758
Huerfano	9,779	\$ 857,759	\$ 514,091	Washington	10,271	\$ 860,178	\$ 563,876
Jackson	3,875	\$ 328,847	\$ 227,427	Weld	316,679	\$ 31,269,428	\$ 36,411,486
Jefferson	558,558	\$46,720,142	\$54,300,519	Yuma	51,928	\$ 155,234	\$ 162,404
Kiowa	3,245	\$ 290,477	\$ 213,366	State Issued	18,355	\$ 1,807,985	\$ 1,632,276
Kit Carson	13,955	\$ 1,267,939	\$ 1,062,201	TOTAL	5,560,590	\$479,854,865	\$501,384,461

¹ Fee includes clerk hire fee retained by the county where the vehicle is registered.

² Ownership Tax figures do not include 2% vehicle rental SOT or 2% SMM rental SOT collected by the county.

Registered Vehicles by Type and County

Calendar Year 2014

County	Bus	Dealer	Farm Truck / Tractor	GVW Truck / Trailer	Light Truck	Motorcycle	Motorhome
Adams	735	2,837	1,251	4,423	82,112	15,435	2,370
Alamosa	55	100	1,079	187	4,300	513	114
Arapahoe	897	5,647	793	1,488	70,923	16,242	1,753
Archuleta	48	19	257	146	4,197	678	170
Baca	36	21	1,851	72	1,035	130	27
Bent	23	8	816	43	1,174	110	41
Boulder	587	1,285	847	568	34,446	10,718	1,412
Broomfield	33	297	17	78	7,063	2,040	267
Chaffee	154	83	256	263	6,541	1,255	357
Cheyenne	21	0	917	82	743	81	17
Clear Creek	42	0	56	94	3,617	693	179
Conejos	29	25	1,679	35	2,575	332	50
Costilla	9	14	555	15	1,452	172	49
Crowley	11	10	508	45	946	111	41
Custer	12	2	306	52	2,048	324	104
Delta	77	147	1,630	299	9,277	1,345	425
Denver	976	2,503	7	3,078	68,642	13,398	1,236
Dolores	12	12	586	21	723	112	25
Douglas	497	1,236	1,224	769	36,641	10,634	1,204
Eagle	260	30	204	479	13,239	2,237	362
El Paso	1,418	3,736	2,082	2,402	91,936	24,059	4,246
Elbert	58	66	1,487	352	10,070	1,462	439
Fremont	126	168	1,218	444	10,261	2,525	589
Garfield	219	312	775	1,057	18,069	2,398	500
Gilpin	17	0	67	52	2,411	522	131
Grand	95	26	332	267	5,948	793	228
Gunnison	81	72	372	188	4,985	947	147
Hinsdale	3	8	25	32	386	77	20
Huerfano	1	2	365	79	2,529	269	101
Jackson	6	8	368	46	950	76	41
Jefferson	745	2,397	679	1,401	84,953	23,755	3,358
Kiowa	17	0	786	37	444	50	13
Kit Carson	43	83	2,465	148	2,731	358	64
La Plata	184	239	1,273	310	14,890	2,998	528
Lake	23	0	16	72	2,672	304	76
Larimer	539	2,195	2,202	1,088	53,903	14,093	2,132
Las Animas	24	56	1,351	185	5,087	640	111
Lincoln	27	55	1,349	63	1,450	189	62
Logan	70	244	2,521	220	5,676	952	177
Mesa	281	1,032	1,988	1,363	42,378	6,216	1,654
Mineral	4	0	24	9	482	73	17
Moffat	36	75	758	231	4,220	564	154
Montezuma	98	152	2,589	222	8,433	1,048	293
Montrose	113	261	1,923	447	10,321	1,605	461
Morgan	112	174	2,763	392	9,067	1,123	261
Otero	28	83	1,760	137	5,224	747	136
Ouray	32	0	164	41	1,736	402	83
Park	21	11	250	152	8,147	1,473	464
Phillips	15	0	1,273	36	1,394	237	36
Pitkin	125	0	128	99	3,522	1,327	122
Prowers	53	284	1,707	140	3,715	396	81
Pueblo	371	971	1,425	776	36,154	5,907	1,295
Rio Blanco	33	27	713	182	3,435	240	67
Rio Grande	65	28	1,579	163	3,897	497	112
Routt	190	61	832	318	6,767	1,351	288
Saguache	29	0	1,162	81	2,385	287	87
San Juan	6	0	0	6	334	82	18
San Miguel	28	8	160	97	2,485	612	93
Sedgwick	10	18	635	24	822	110	29
Summit	146	68	25	281	7,525	1,423	323
Teller	74	23	179	149	6,798	1,674	464
Washington	42	21	2,524	61	1,281	217	36
Weld	399	1,877	7,819	3,485	67,320	11,598	1,889
Yuma	36	121	2,983	200	3,493	481	67
State Issued	2,232	4,671	17	582	11,099	2,886	408
Totals	12,789	33,909	69,952	30,354	923,479	195,603	32,104

Registered Vehicles by Type and County (continued)

Calendar Year 2014

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	275,754	18	1,980	26,500	1,214	43,102	457,731
Alamosa	8,650	0	203	397	24	3,683	19,305
Arapahoe	435,880	0	2,048	5,417	227	31,238	572,553
Archuleta	8,278	2	1,086	395	17	4,429	19,722
Baca	2,155	0	9	94	12	1,852	7,294
Bent	2,252	0	21	32	0	1,295	5,815
Boulder	198,108	0	580	4,396	195	20,269	273,411
Broomfield	42,238	0	190	266	31	3,463	55,983
Chaffee	13,227	1	362	441	37	6,320	29,297
Cheyenne	1,209	3	12	96	5	1,171	4,357
Clear Creek	9,049	0	155	133	11	2,023	16,052
Conejos	5,331	0	48	31	4	2,845	12,984
Costilla	2,588	0	19	10	0	1,064	5,947
Crowley	1,881	0	19	70	4	1,069	4,715
Custer	3,338	0	54	97	38	2,231	8,606
Delta	19,219	8	2,519	316	42	10,857	46,161
Denver	431,464	0	508	12,560	241	18,504	553,117
Dolores	1,319	1	77	97	0	1,060	4,045
Douglas	215,208	48	1,075	2,788	118	24,616	296,058
Eagle	41,416	1	178	647	82	7,079	66,214
El Paso	416,335	22	9,320	7,377	455	53,438	616,826
Elbert	19,456	0	421	726	3	10,035	44,575
Fremont	25,713	2	2,938	956	66	10,663	55,669
Garfield	36,498	22	1,633	2,998	172	13,235	77,888
Gilpin	5,638	0	162	115	0	1,420	10,535
Grand	11,503	7	182	552	43	4,974	24,950
Gunnison	10,840	1	776	310	33	4,756	23,508
Hinsdale	908	1	5	28	0	523	2,016
Huerfano	4,308	0	43	95	6	1,981	9,779
Jackson	1,166	3	40	100	10	1,061	3,875
Jefferson	381,560	0	4,508	3,634	172	51,396	558,558
Kiowa	852	0	19	35	2	990	3,245
Kit Carson	4,582	5	23	185	17	3,251	13,955
La Plata	34,646	25	3,024	1,761	55	12,568	72,501
Lake	5,312	0	178	83	26	1,408	10,170
Larimer	206,383	17	5,235	5,882	218	40,589	334,476
Las Animas	8,696	0	55	453	19	3,626	20,303
Lincoln	2,991	13	28	52	5	1,882	8,166
Logan	12,161	2	101	368	19	5,544	28,055
Mesa	86,256	3	2,802	4,159	121	33,196	181,449
Mineral	878	0	8	10	0	573	2,078
Moffat	7,314	1	1,493	520	15	5,401	20,782
Montezuma	15,133	11	268	645	12	8,979	37,883
Montrose	24,503	19	3,789	714	71	12,212	56,439
Morgan	18,292	1	373	781	42	7,484	40,865
Otero	10,827	14	134	195	10	4,031	23,326
Ouray	3,860	0	85	88	3	1,582	8,076
Park	15,621	0	246	132	77	6,417	33,011
Phillips	2,867	10	5	40	11	1,825	7,749
Pitkin	16,114	0	36	251	0	2,138	23,862
Prowers	6,533	2	109	224	1	3,198	16,443
Pueblo	95,074	37	1,289	2,211	144	21,474	167,128
Rio Blanco	3,455	7	157	565	18	3,630	12,529
Rio Grande	7,241	0	499	140	33	4,167	18,421
Routt	17,450	10	1,173	641	66	6,111	35,258
Saguache	4,097	0	51	32	13	2,279	10,503
San Juan	546	0	15	14	0	189	1,210
San Miguel	5,941	0	34	243	20	1,687	11,408
Sedgwick	1,599	3	14	27	0	905	4,196
Summit	22,886	0	63	504	64	4,190	37,498
Teller	17,624	0	1,251	326	43	6,221	34,826
Washington	3,290	16	19	88	12	2,664	10,271
Weld	162,812	1	1,928	10,554	521	46,476	316,679
Yuma	5,953	4	21	264	21	4,711	18,355
State Issued	27,918	0	105	479	0	1,531	51,928
Totals	3,492,196	341	55,801	104,340	4,941	604,781	5,560,590

Vehicle Registrations by Plate Type

Calendar Year 2014

Plates	Number of Plates
Adopt a Shelter Pet	10,945
Agriculture & Natural Resources	1,366
Air Force Academy	499
Air Force Commemorative	12,167
Air Force Cross	12
Alive at 25	89
Always Buy Colorado	182
American Indian	1,837
Boy Scouts	1,277
Breast Cancer Awareness	36,231
Bronze Star	1,398
Bronze Star for Valor	200
Bus	5,407
Call Letters	2,225
Child Loss Awareness	741
City	19,610
Civil Air Patrol ¹	84
Collector	98,680
Colorado Avalanche	1,627
Colorado Carbon Fund	1,114
Colorado College	943
Colorado Horse Development Authority	2,448
Colorado Mesa University	659
Colorado National Guard	619
Colorado Rockies	1,449
Colorado School of Mines	2,116
Colorado Ski Country	13,132
Colorado State University	4,824
Colorado State University at Pueblo	537
Columbine	103,436
County	23,391
Craig Hospital	365
Dealer Demo	14,726
Dealer Full Use	7,853
Dealer In-Transit	3,634
Dealer Motorcycle Demo	777
Dealer Motorcycle Full Use	244
Denver Broncos Charities	13,929
Denver Firefighters	1,102
Denver Nuggets	476
Depot	466
Disabled Veteran	22,646
Disabled Veteran Handicap	3,516
Distinguished Flying Cross	63
Distinguished Service Cross	9
Donate Life	5,258
Fallen Air Force	22
Fallen Army	153
Fallen Coast Guard	0
Fallen Heroes	1,273
Fallen Marines	50
Fallen Navy	15
Farm	67,209
Firefighter	18,637
Flight for Life Colorado	364
Fleets	71,466
Former Prisoner of War	136
Girl Scouts	246
Greyhound Lovers	3,511
GVW Truck/Tractor	23,125
Honorably Discharged Veteran	46,754
Horseless Carriage	5,248
Italian - American Heritage	3,366
Juvenile Diabetes	1,060
Kids First	1,955
Knights of Columbus	546
Korean War Veteran	638
Light Truck Designer	23,443
Light Truck Designer Personalized	1,994
Light Truck Regular	737,530

Plates	Number of Plates
Light Truck Regular Personalized	5,582
Livery	2,268
Low Power Scooter	5,973
Low Speed Electric	200
Manufacturer	2
Masonic Family	1,019
Medal of Honor	7
Metropolitan State College	775
Motorcycle Regular	170,401
Motorcycle Regular Personalized	2,663
Motor Home	27,821
Naval Reserve	363
Navy Cross	4
NORAD Command Commemorative	1,120
Operations Desert Shield/Storm	558
Passenger Designer	111,622
Passenger Designer Personalized	11,308
Passenger Regular	2,703,243
Passenger Regular Personalized	27,150
Pearl Harbor Survivor	23
Persons with Disabilities	39,178
Pioneer	36,958
Political Delegation	63
Protective Order of Elks	632
Protect Our Rivers ¹	816
Public Utilities Commission	319
Purple Heart	4,073
Raptor	2,868
Recreational Truck	50,013
Regis University	743
Rental	41,701
Share the Road	5,487
Silver Star	165
Special Use Truck	3,598
Street Rod	722
Special Mobile Machinery Dealer Demo	10
Special Mobile Machinery / Exempt	66,935
State of Colorado	10,776
State Parks	1,490
Support Public Education	687
Taxicab	2,105
Tow Truck	1,643
Trailer Utility	477,644
Trailer Camper	65,087
Trailer Coach	34,300
Trailer Multi-Purpose	794
Transporter	1,671
U.S. Air Force	5,906
U.S. Army	8,858
U.S. Army Fourth Infantry Division	693
U.S. Army Special Forces	404
U.S. Army Tenth Mountain Division	12,252
U.S. Coast Guard	622
U.S. Marine Corps	14,814
U.S. Navy	5,418
U.S. Navy SEALs ¹	32
U.S. Olympic Committee	18
U.S. Support the Troops	8,053
University of Colorado	10,758
University of Colorado at Colorado Springs	121
University of Denver	1,215
University of Northern Colorado	1,408
Veteran of Afghanistan War	1,063
Veteran of Iraq War	1,706
Vietnam War Veteran	8,646
Western State College	743
Wildlife Supporting	0
World War II	151
Total	5,438,511

¹ Indicates the license plate type became available since the calendar year 2014 report.

City Sales Tax Distribution Amounts (Accrued Basis)

Calendar year 2014

Aguilar	\$ 57,461	Frisco ²	\$ 3,444,092	Norwood	\$ 212,261
Akron	\$ 316,371	Fruita	\$ 2,353,538	Nucla	\$ 211,323
Alma	\$ 138,423	Garden City	\$ 965,600	Nunn	\$ 27,621
Antonito	\$ 243,572	Georgetown	\$ 437,783	Oak Creek	\$ 122,962
Ault	\$ 563,935	Gilcrest	\$ 119,818	Olathe	\$ 378,975
Basalt	\$ 4,227,461	Granada	\$ 28,028	Ordway	\$ 137,647
Bayfield	\$ 549,347	Granby	\$ 2,242,005	Otis	\$ 38,132
Bennett	\$ 1,490,844	Grand Lake	\$ 1,047,655	Ouray	\$ 835,220
Berthoud	\$ 1,148,369	Green Mountain Falls	\$ 73,339	Ovid	\$ 9,273
Black Hawk	\$ 56	Haxtun	\$ 172,623	Palisade	\$ 283,105
Blanca	\$ 44,589	Hayden	\$ 836,958	Palmer Lake	\$ 293,651
Blue River ¹	\$ 506,984	Holly	\$ 229,248	Paonia	\$ 288,011
Breckenridge ²	\$ 7,645,599	Holyoke	\$ 369,046	Parachute	\$ 1,038,837
Brush	\$ 1,413,141	Hooper	\$ 5,072	Pierce	\$ 90,690
Buena Vista	\$ 1,635,610	Hot Sulphur Springs	\$ 64,393	Pitkin	\$ 21,835
Burlington	\$ 943,021	Hotchkiss	\$ 469,776	Platteville	\$ 774,724
Calhan	\$ 136,642	Hudson	\$ 645,341	Poncha Springs	\$ 155,824
Carbondale	\$ 234	Hugo	\$ 115,311	Rangely ²	\$ 841,526
Castle Pines North	\$ 968,366	Idaho Springs	\$ 1,563,615	Red Cliff	\$ 44,040
Cedaredge	\$ 309,325	Ignacio	\$ 223,699	Rico	\$ 82,581
Centennial	\$ 32,639	Johnstown	\$ 2,524,043	Rocky Ford	\$ 890,940
Center	\$ 253,303	Julesburg	\$ 104,515	Romeo	\$ 4,556
Cheyenne Wells	\$ 118,266	Keenesburg	\$ 147,480	Saguache	\$ 101,990
Collbran	\$ 81,211	Kersey	\$ 914,432	Salida	\$ 4,442,327
Columbine Valley	\$ 131,749	Kiowa	\$ 69,102	San Luis	\$ 93,111
Craig ³	\$ 4,831,446	Kit Carson	\$ 37,959	Sawpit	\$ 10,749
Crawford	\$ 23,591	Kremmling	\$ 730,673	Sedgwick	\$ 15,470
Creede	\$ 208,545	La Jara	\$ 303,498	Seibert	\$ 62,355
Crestone	\$ 178,789	La Salle	\$ 671,439	Severance	\$ 195,777
Cripple Creek	\$ 572,023	Lakeside	\$ 443,134	Sheridan	\$ 803
Dacono	\$ 842,145	Las Animas	\$ 392,431	Silt	\$ 581,563
De Beque	\$ 76,602	La Veta	\$ 230,755	Silver Cliff	\$ 106,969
Del Norte	\$ 277,325	Limon	\$ 1,013,821	Silver Plume	\$ 28,058
Dillon ³	\$ 5,376,666	Lochbuie	\$ 420,453	Silverthorne ²	\$ 4,796,501
Dinosaur ³	\$ 69,730	Log Lane Village	\$ 53,249	Silverton	\$ 139,136
Dolores	\$ 309,054	Lyons	\$ 562,310	Simla	\$ 44,671
Dove Creek	\$ 126,445	Manassa	\$ 19,749	South Fork	\$ 244,031
Eads	\$ 98,230	Mancos	\$ 403,663	Springfield	\$ 308,743
Eagle	\$ 3,029,570	Manitou Springs	\$ 2,369,530	Stratton	\$ 100,267
Eaton	\$ 1,356,453	Manzanola	\$ 14,434	Superior	\$ 9,338,004
Elizabeth	\$ 1,656,200	Marble	\$ 18,445	Telluride	\$ 4
Empire	\$ 99,937	Mead	\$ 889,068	Trinidad	\$ 4,660,911
Erie	\$ 2,251,136	Meeker ²	\$ 733,408	Victor	\$ 42,589
Estes Park	\$ 10,143,722	Milliken	\$ 456,480	Walden	\$ 106,227
Fairplay	\$ 617,632	Minturn	\$ 515,363	Walsenburg	\$ 1,049,134
Firestone	\$ 3,147,822	Moffat	\$ 17,633	Walsh	\$ 131,847
Flagler	\$ 148,901	Montezuma ³	\$ 19,784	Ward	\$ 8,074
Fleming	\$ 18,902	Monte Vista	\$ 660,576	Wellington	\$ 869,795
Florence	\$ 697,055	Monument	\$ 4,626,376	Westcliffe	\$ 335,389
Fort Lupton	\$ 3,237,095	Morrison	\$ 717,849	Wiggins	\$ 201,322
Fort Morgan	\$ 6,662,032	Mountain View	\$ 355,627	Windsor	\$ 3,010
Fountain	\$ 7,825,975	Mountain Village	\$ 58	Wray	\$ 949,130
Fowler	\$ 200,290	Naturita	\$ 193,134	Yampa	\$ 39,427
Foxfield	\$ 293,294	Nederland	\$ 1,309,616	Yuma	\$ 1,408,088
Fraser	\$ 1,736,720	New Castle	\$ 1,127,042	Total	\$156,501,597
Frederick	\$ 1,758,477				

¹ Beginning in January 2014, distribution amounts for this city include a portion of the County Sales Tax Distribution Amounts.

² Beginning in September 2010, distribution amounts for these cities include the County Sales Tax Distribution Amounts.

These cities were reported in the County Sales Tax Distribution Amounts table in the Annual Report from 2011 through 2014.

³ Beginning in September 2010, distribution amounts for these cities include a portion of the County Sales Tax Distribution Amounts.

County Sales Tax Distribution Amounts (Accrued Basis)
Calendar year 2014

Adams County	\$ 40,647,155	Larimer County	\$ 25,443,439
Alamosa County	\$ 5,060,565	Lincoln County	\$ 1,437,707
Arapahoe County	\$ 19,366,490	Logan County	\$ 2,894,627
Archuleta County	\$ 7,150,744	Mesa County	\$ 38,276,229
Bent County	\$ 241,407	Mineral County	\$ 556,115
Boulder County	\$ 32,551,221	Moffat County	\$ 2,787,899
Chaffee County	\$ 5,863,365	Montezuma County ¹	\$ 202
Clear Creek County	\$ 1,041,523	Montrose County	\$ 5,244,142
Costilla County	\$ 164,665	Otero County	\$ 1,212,919
Crowley County	\$ 293,744	Ouray County	\$ 1,169,988
Custer County	\$ 502,105	Park County	\$ 646,185
Delta County	\$ 5,581,280	Phillips County	\$ 421,101
Douglas County	\$ 41,187,978	Pitkin County	\$ 28,076,960
Eagle County	\$ 14,538,280	Prowers County	\$ 4,582,188
El Paso County	\$ 95,128,801	Pueblo County	\$ 15,310,167
Elbert County	\$ 942,895	Rio Blanco County	\$ 1,411,799
Fremont County	\$ 6,583,212	Rio Grande County	\$ 2,700,620
Garfield County	\$ 9,113,647	Routt County	\$ 5,029,670
Grand County	\$ 3,311,734	Saguache County	\$ 268,231
Gunnison County	\$ 3,027,661	San Juan County	\$ 873,368
Hinsdale County	\$ 693,560	San Miguel County	\$ 2,106,340
Huerfano County	\$ 1,096,621	Sedgwick County	\$ 325,914
Jackson County	\$ 701,618	Summit County	\$ 4,710,707
Jefferson County	\$ 38,949,452	Teller County	\$ 1,939,768
La Plata County	\$ 19,973,665	Washington County	\$ 304,460
Lake County	\$ 2,499,062	Total	\$503,943,195

¹ Sales tax was repealed in January 2011.

Lodging Tax Distributions to Counties

Calendar Years 2010 to 2014

County	Current Tax Rate	2010	2011	2012	2013	2014
Alamosa	1.9%	\$175,397	\$170,983	\$188,792	\$175,859	\$149,249
Archuleta (Pagosa Springs omitted)	1.9%	\$ 76,833	\$ 83,068	\$ 85,973	\$ 83,557	\$103,124
Bent	0.9%	NR	NR	NR	NR	NR
Chaffee	1.9%	\$306,692	\$295,394	\$395,580	\$404,350	\$459,827
Clear Creek	2.0%	\$ 69,835	\$ 58,495	\$ 79,854	\$ 55,566	\$118,197
Conejos	1.9%	\$ 20,050	\$ 19,260	\$ 22,473	\$ 21,909	\$ 22,482
Costilla	1.9%	\$ 10,660	\$ 6,676	\$ 8,230	\$ 8,190	\$ 6,343
Custer	2.0%	\$ 20,563	\$ 19,320	\$ 20,637	\$ 27,039	\$ 28,693
Delta	1.9%	\$ 72,275	\$ 68,894	\$86,729	\$ 68,380	\$ 75,836
Fremont	2.0%	\$134,398	\$129,511	\$127,029	\$136,870	\$139,646
Grand (Winter Park omitted) ²	1.8%	\$420,421	\$481,860	\$526,986	\$553,532	\$617,850
Hinsdale	1.9%	\$ 45,275	\$ 47,848	\$ 49,337	\$ 48,351	\$ 71,047
Huerfano	2.0%	\$ 44,511	\$ 46,084	\$ 47,114	\$ 44,272	\$ 44,220
Jackson ¹	2.0%	N/A	N/A	N/A	N/A	\$ 31,663
La Plata (Durango omitted) ²	1.9%	\$ 80,453	\$198,218	\$226,754	\$226,661	\$259,507
Lake	1.9%	\$ 99,276	\$ 95,528	\$106,575	\$ 99,969	\$100,411
Lincoln	2.0%	\$106,225	\$107,422	\$129,611	\$119,796	\$138,757
Logan (Sterling omitted) ²	1.9%	\$ 83,047	\$ 69,240	\$ 25,228	\$ 6,725	\$ 0
Mineral	1.9%	\$ 58,332	\$ 53,354	\$ 60,990	\$ 47,787	\$ 61,691
Moffat	1.9%	\$102,137	\$129,066	\$168,080	\$144,468	\$110,861
Montezuma (Cortez omitted) ²	1.9%	\$ 87,290	\$100,112	\$130,658	\$108,646	\$132,548
Morgan	1.9%	\$ 76,945	\$ 83,011	\$103,646	\$140,544	\$207,760
Prowers	2.0%	\$ 72,243	\$ 71,793	\$110,450	\$ 95,383	\$ 82,008
Rio Blanco	1.9%	\$ 58,888	\$ 64,099	\$ 61,411	\$ 77,831	\$ 49,313
Rio Grande	1.9%	\$ 88,879	\$ 78,664	\$100,329	\$ 76,829	\$ 95,375
Saguache	1.9%	\$ 13,217	\$ 12,935	\$ 17,099	\$ 17,779	\$ 25,161
San Juan	2.0%	\$ 51,663	\$ 50,939	\$ 48,190	\$ 50,888	\$ 56,932
San Miguel (Mountain Village omitted) ²	2.0%	\$302,944	\$291,802	\$308,655	\$370,743	\$396,516

NR = Not releasable due to confidentiality requirements

N/A = Not applicable

¹DOR began distributing lodging taxes to Jackson County in 2014.²These cities are identified as being "omitted" because they do not collect county lodging tax within their city limits. Each of these cities collect and administer their own city lodging tax.

Individual Income Tax Checkoffs Number of Returns and Donations

Fiscal Years 2011 to 2015

Military Family Relief Fund			
Year	Number of donations	Amount	Average
2015	6,378	\$111,819	\$17.53
2014	9,346	\$162,421	\$17.38
2013	10,089	\$155,592	\$15.42
2012	11,064	\$168,514	\$15.23
2011	12,246	\$175,363	\$14.32

Domestic Abuse			
Year	Number of donations	Amount	Average
2015	7,599	\$111,080	\$14.62
2014	9,954	\$129,110	\$12.97
2013	11,821	\$140,918	\$11.92
2012	12,681	\$142,734	\$11.26
2011	13,812	\$146,137	\$10.58

Non-Game Wildlife			
Year	Number of donations	Amount	Average
2015	8,706	\$110,402	\$12.68
2014	11,593	\$160,353	\$13.83
2013	13,126	\$156,824	\$11.95
2012	14,210	\$172,986	\$12.17
2011	15,535	\$176,012	\$11.33

Pet Overpopulation Fund			
Year	Number of donations	Amount	Average
2015	7,780	\$104,026	\$13.37
2014	11,178	\$142,189	\$12.72
2013	11,870	\$134,902	\$11.36
2012	12,677	\$145,352	\$11.47
2011	14,081	\$154,325	\$10.96

Homeless Prevention			
Year	Number of donations	Amount	Average
2015	6,713	\$ 96,465	\$14.37
2014	8,782	\$109,403	\$12.46
2013	10,168	\$118,249	\$11.63
2012	11,162	\$124,512	\$11.15
2011	12,344	\$135,888	\$11.01

Alzheimer's Association Fund			
Year	Number of donations	Amount	Average
2015	5,835	\$ 84,589	\$14.50
2014	7,541	\$105,212	\$13.95
2013	8,132	\$ 98,314	\$12.09
2012	9,111	\$100,401	\$11.02
2011	9,945	\$101,734	\$10.23

Colorado Healthy Rivers Fund			
Year	Number of donations	Amount	Average
2015	6,446	\$ 74,581	\$11.57
2014	8,693	\$ 95,635	\$11.00
2013	9,232	\$ 91,199	\$ 9.88
2012	9,895	\$ 96,225	\$ 9.72
2011	10,412	\$ 96,090	\$ 9.23

The Make-A-Wish Foundation of Colorado Fund			
Year	Number of donations	Amount	Average
2015	5,810	\$ 69,063	\$11.89
2014	9,231	\$125,992	\$13.65
2013	9,264	\$108,806	\$11.75
2012	9,972	\$108,508	\$10.88
2011	10,845	\$111,179	\$10.25

The Unwanted Horse Fund			
Year	Number of donations	Amount	Average
2015	5,666	\$68,862	\$12.15
2014	7,590	\$89,849	\$11.84
2013	8,746	\$96,518	\$11.04
2012	9,056	\$93,365	\$10.31
2011	9,536	\$88,762	\$ 9.31

Public Education Fund			
Year	Number of donations	Amount	Average
2015	4,348	\$59,336	\$13.65
2014	6,334	\$72,190	\$11.40

Colorado Multiple Sclerosis Fund			
Year	Number of donations	Amount	Average
2015	3,667	\$54,181	\$14.78
2014	4,838	\$58,074	\$12.00
2013	5,326	\$51,564	\$ 9.68

Colorado Breast and Womens Reproductive Cancer Fund			
Year	Number of donations	Amount	Average
2015	4,726	\$48,846	\$10.34
2014	7,244	\$81,844	\$11.30
2013	8,142	\$84,794	\$10.41
2012	8,897	\$85,239	\$ 9.58
2011	10,011	\$90,762	\$ 9.07

Round Up River Ranch Fund ¹			
Year	Number of donations	Amount	Average
2015	1,864	\$45,713	\$24.52

9Health Fair ²			
Year	Number of donations	Amount	Average
2015	2,868	\$31,640	\$11.03
2014	27	\$ 292	\$10.81
2013	62	\$ 130	\$ 2.10
2012	484	\$ 4,162	\$ 8.60
2011	7,737	\$67,504	\$ 8.72

Western Slope Veterans' Cemetery			
Year	Number of donations	Amount	Average
2015	3,036	\$26,064	\$8.58
2014	4,190	\$34,556	\$8.25
2013	4,359	\$32,224	\$7.39
2012	4,746	\$33,879	\$7.14
2011	5,174	\$36,391	\$7.03

Totals ³			
Year	Number of donations	Amount	Average
2015	82,335	\$1,117,197	\$13.57
2014	115,927	\$1,495,765	\$12.90
2013	125,974	\$1,425,664	\$11.32
2012	136,784	\$1,501,980	\$10.98
2011	153,567	\$1,573,110	\$10.24

¹ This income tax checkoff is new and reflects collections from January 2015 through June 2015.

² This checkoff was not available during income tax years 2011, 2012, and 2013. The figures reported for FY2012–2014 are related to prior year returns filed during these fiscal years.

³ The category "Totals" includes the number and amount of checkoffs that no longer meet the criteria for inclusion on income tax forms. These checkoffs are not listed individually on this page.



Debbie Van Wyke
MVP Award
October 2013



Robin Eaton
MVP Award
November 2013



Pamela Hardwick
MVP Award
December 2013



Deb Spencer
MVP Award
January 2014



Sharon Vorce
MVP Award
February 2014



Hunter Helton
MVP Award
March 2014



Gary Hollbrook
MVP Award
April 2014



John Svare
MVP Award
May 2014



Jennifer Tate
MVP Award
June 2014



Joanie Cleveland
MVP Award
July 2014



Tony Capistrano
MVP Award
August 2014



Toni Glover
MVP Award
September 2014

We would also like to recognize the past year Employee of the Month recipients – the MVPs or Most Valuable Players. We would like to thank them for all of the things they do on a daily basis to improve the Department and help others. Congratulations to all of the MVPs and thank you for all of your hard work and dedication!

You make a world of difference!

